

Annex I
Schedule of Tariff Commitments
Japan

Tariff Line	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 and Subsequent Years	Remarks
SECTION I LIVE ANIMALS; ANIMAL PRODUCTS																								
Chapter 1 Live animals																								
01.01	Live horses, asses, mules and hinnies																							
	Horses																							
0101.21	Pure-bred breeding animals																							
010121.100	1 Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
010121.210	(1) "Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010121.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0101.29	Other																							
010129.100	1 Certified as being not "light-breed horses" in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
010129.210	(1) "Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010129.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
010130.000	Asses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
010190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
01.02	Live bovine animals																								
	Cattle																								
010221.000	Pure-bred breeding animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0102.29	Other																								
010229.100	1 Weighing not more than 300 kg		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
010229.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Buffalo																								
010231.000	Pure-bred breeding animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0102.90	Other																								
010290.100	1 Pure-bred breeding animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
010290.210	(1) Weighing not more than 300 kg		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
010290.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
01.03	Live swine																								
010310.000	Pure-bred breeding animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
010391.000	Weighing less than 50 kg	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks
010391.000	Weighing less than 50 kg		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0103.92	Weighing 50 kg or more																							
010392.011	<p>[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.</p> <p>Prices A: standard import prices for live swine specified by the sub-paragraph 1 of paragraph 1 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
010392.012	<p>[2] Per each, more than the upper limit prices for the specific duty applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
01.04	Live sheep and goats																							
010410.000	Sheep		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010420.000	Goats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls																							

Tariff Line	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 and Subsequent Years	Remarks	
	Weighing not more than 185 g																								
010511.000	Fowls of the species <i>Gallus domesticus</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010512.000	Turkeys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010513.000	Ducks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010514.000	Geese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010515.000	Guinea fowls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
010594.000	Fowls of the species <i>Gallus domesticus</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010599.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
01.06	Other live animals																								
	Mammals																								
010611.000	Primates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
010612.010	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010612.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010613.000	Camels and other camelids (<i>Camelidae</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010614.000	Rabbits and hares		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0106.19	Other																								
010619.010	- Carnivores		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
010619.030	- Bats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Rodents																								
010619.041	-- Hamsters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.042	-- Guinea pigs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.044	-- Chinchillas		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.045	-- Squirrels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.046	-- Rats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.047	-- Mice		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.049	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010619.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0106.20	Reptiles (including snakes and turtles)																								
010620.010	- Turtles and tortoises		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010620.020	- Crocodiles and alligators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Squamata																								
010620.031	-- Lizards		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010620.039	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010620.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Birds																								
010631.000	Birds of prey		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010632.000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010633.000	Ostriches; emus (Dromaius novaehollandiae)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

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010639.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Insects																								
010641.000	Bees		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010649.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0106.90	Other																								
	- Amphibians																								
010690.011	-- Anura		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010690.012	-- Caudata		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010690.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
010690.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 2 Meat and edible meat offal																								
02.01	Meat of bovine animals, fresh or chilled																								
020110.000	Carcasses and half-carcasses		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020120.000	Other cuts with bone in		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0201.30	Boneless																								
020130.010	- Loin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020130.020	- Chuck, Clod and Round		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020130.030	- Brisket and plate		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020130.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02.02	Meat of bovine animals, frozen																								
020210.000	Carcasses and half-carcasses		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
020220.000	Other cuts with bone in		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0202.30	Boneless																							
020230.010	- Loin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020230.020	- Chuck, Clod and Round		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020230.030	- Brisket and plate		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020230.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02.03	Meat of swine, fresh, chilled or frozen																							
	Fresh or chilled																							
0203.11	Carcasses and half-carcasses																							
020311.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
020311.020	<p>[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.</p> <p>Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
020311.030	<p>[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0203.12	Hams, shoulders and cuts thereof, with bone in																								
020312.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
020312.023	<p>[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06.</p> <p>Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
020312.021	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0203.19	Other																							
020319.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Frozen																							
0203.21	Carcasses and half-carcasses																							
020321.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
020321.030	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
020321.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0203.22	Hams, shoulders and cuts thereof, with bone in																								
020322.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
020322.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020322.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0203.29	Other																								
020329.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
020329.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020329.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02.04	Meat of sheep or goats, fresh, chilled or frozen																								
020410.000	Carcasses and half-carcasses of lamb, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other meat of sheep, fresh or chilled																								
020421.000	Carcasses and half-carcasses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020422.000	Other cuts with bone in		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020423.000	Boneless		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020430.000	Carcasses and half-carcasses of lamb, frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other meat of sheep, frozen																								
020441.000	Carcasses and half-carcasses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020442.000	Other cuts with bone in		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020443.000	Boneless		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020450.000	Meat of goats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.05																									
020500.000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																								
0206.10	Of bovine animals, fresh or chilled																								
020610.020	1 Cheek meat and head meat	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand
020610.020	1 Cheek meat and head meat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
	(1) Internal organs and tongues																								

Tariff Line	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 and Subsequent Years	Remarks	
020610.011	- Tongues	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand	
020610.011	- Tongues		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
020610.019	- Other	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
020610.019	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
020610.090	(2) Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
020610.090	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Of bovine animals, frozen																								
020621.000	Tongues	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
020621.000	Tongues		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
020622.000	Livers	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
020622.000	Livers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
0206.29	Other																								
020629.020	1 Cheek meat and head meat	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand
020629.020	1 Cheek meat and head meat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
020629.010	(1) Internal organs	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
020629.010	(1) Internal organs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
020629.090	(2) Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
020629.090	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0206.30	Of swine, fresh or chilled																								
020630.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
020630.091	(1) Internal organs	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand
020630.091	(1) Internal organs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
020630.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Of swine, frozen																								
0206.41	Livers																								
020641.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020641.090	2 Other	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand
020641.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0206.49	Other																								
020649.010	1 Of wild boars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
020649.091	(1) Internal organs	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand
020649.091	(1) Internal organs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
020649.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
020649.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020649.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
020680.000	Other, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020690.000	Other, frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen																								
	Of fowls of the species <i>Gallus domesticus</i>																								
020711.000	Not cut in pieces, fresh or chilled	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	Treatment for ASEAN, Australia, and New Zealand
020711.000	Not cut in pieces, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
020712.000	Not cut in pieces, frozen	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	Treatment for ASEAN, Australia, and New Zealand
020712.000	Not cut in pieces, frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0207.13	Cuts and offal, fresh or chilled																								
020713.100	1 Legs with bone in	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
020713.100	1 Legs with bone in		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
020713.200	2 Other	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	Treatment for ASEAN, Australia, and New Zealand	
020713.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
0207.14	Cuts and offal, frozen																									
020714.100	1 Livers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
020714.210	(1) Legs with bone in	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand	
020714.210	(1) Legs with bone in		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
020714.220	(2) Other	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	Treatment for ASEAN, Australia, and New Zealand	
020714.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Of turkeys																									
020724.000	Not cut in pieces, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
020725.000	Not cut in pieces, frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020726.000	Cuts and offal, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
0207.27	Cuts and offal, frozen																								
020727.100	1 Livers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020727.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of ducks																								
020741.000	Not cut in pieces, fresh or chilled	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
020742.000	Not cut in pieces, frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020743.000	Fatty livers, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020744.000	Other, fresh or chilled	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
0207.45	Other, frozen																								
020745.010	- Livers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020745.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of geese																								
020751.000	Not cut in pieces, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020752.000	Not cut in pieces, frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020753.000	Fatty livers, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020754.000	Other, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0207.55	Other, frozen																								
020755.100	1 Livers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020755.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0207.60	Of guinea fowls																								
020760.100	1 Livers, frozen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
020760.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.08	Other meat and edible meat offal, fresh, chilled or frozen																							
020810.000	Of rabbits or hares		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020830.000	Of primates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																							
020840.011	- Of whales		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
020840.091	-- Of manatees and dugongs (mammals of the order Sirenia)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020840.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020850.000	Of reptiles (including snakes and turtles)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020860.000	Of camels and other camelids (<i>Camelidae</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0208.90	Other																							
020890.010	- Frogs' legs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020890.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked																							
020910.000	Of pigs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																							

Tariff Line	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 and Subsequent Years	Remarks	
	Meat of swine																								
0210.11	Hams, shoulders and cuts thereof, with bone in																								
021011.010	<p>[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02.</p> <p>Prices A: standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02.</p> <p>Rates B: the rates specified by [2] in this subheading according to the each divisions of each import terms provided in the Annex 1-3</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0210.12	Bellies (streaky) and cuts thereof																								
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0210.19	Other																								
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021019.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021020.000	Meat of bovine animals		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
	Other, including edible flours and meals of meat or meat offal																							
021091.000	Of primates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																							
021092.010	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2 %	3.8 %	3.4 %	3.1 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021092.090	- Other	4.2 %	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	
021093.000	Of reptiles (including snakes and turtles)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0210.99	Other																							
	1 Of swine																							
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021099.020	2 Of bovine animals		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021099.090	3 Other	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	Treatment for ASEAN, Australia, and New Zealand
021099.090	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																								
03.01	Live fish																							
	Ornamental fish																							

Tariff Line	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 and Subsequent Years	Remarks	
0301.11	Freshwater																								
030111.100	1 Carp (<i>Cyprinus spp.</i>) and gold-fish (<i>Carassius auratus</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030111.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other live fish																								
0301.91	Trout (<i>Salmo trutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aguabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)																								
030191.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030191.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0301.92	Eels (<i>Anguilla spp.</i>)																								
030192.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030192.200	2 Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030192.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0301.93	Carp (<i>Cyprinus carpio</i>, <i>Carassius carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys spp.</i>, <i>Cirrhinus spp.</i> and <i>Mylopharyngodon piceus</i>)																								
030193.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030193.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0301.94	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i>, <i>Thunnus orientalis</i>)																								
	1 Fry for fish culture																								

Tariff Line	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 and Subsequent Years	Remarks	
030194.110	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030194.120	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
030194.210	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030194.220	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
0301.95	Southern bluefin tunas (<i>Thunnus maccoyii</i>)																								
030195.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030195.900	2 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
0301.99	Other																								
	1 Fry for fish culture																								
	- Buri (<i>Seriola spp.</i>)																								
030199.111	-- Buri (<i>Seriola quinqueradiata</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030199.119	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030199.120	- Carp		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030199.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
030199.210	(1) Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
030199.220	- Hirame (<i>Paralichthys spp.</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030199.220	- Hirame (<i>Paralichthys spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030199.230	- Carp	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030199.290	- Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030199.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																								
	Salmonidae, excluding livers and roes																								
030211.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030211.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0302.13	Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorboscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)																								
030213.011	- Red salmon (<i>Oncorhynchus nerka</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
030213.011	- Red salmon (<i>Oncorhynchus nerka</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
030213.012	- Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
030213.012	- Silver salmon (<i>Oncorhynchus kisutch</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
030213.019	- Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	
030213.019	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030214.000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	
030214.000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030219.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
030219.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes																									
030221.000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> and <i>Hippoglossus stenolepis</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks		
030222.000	Plaice (<i>Pleuronectes platessa</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030223.000	Sole (<i>Solea spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030224.000	Turbots (<i>Psetta maxima</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030229.000	Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes																									
030231.000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	
030231.000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030232.000	Yellowfin tunas (<i>Thunnus albacares</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	
030232.000	Yellowfin tunas (<i>Thunnus albacares</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030233.000	Skipjack or stripe-bellied bonito	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	
030233.000	Skipjack or stripe-bellied bonito		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030234.000	Bigeye tunas (<i>Thunnus obesus</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
030234.000	Bigeye tunas (<i>Thunnus obesus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0302.35	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i>, <i>Thunnus orientalis</i>)																								
030235.010	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030235.010	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030235.020	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030235.020	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030236.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030236.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030239.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes																								
030241.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
030242.000	Anchovies (<i>Engraulis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
0302.43	Sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)																								
030243.100	1 Of <i>Sardinops spp.</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030243.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030244.000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030245.000	Jack and horse mackerel (<i>Trachurus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030246.000	Cobia (<i>Rachycentron canadum</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030247.000	Swordfish (<i>Xiphias gladius</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030247.000	Swordfish (<i>Xiphias gladius</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes																								
030251.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030252.000	Haddock (<i>Melanogrammus aeglefinus</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030253.000	Coalfish (<i>Pollachius virens</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.54	Hake (<i>Merluccius spp.</i>, <i>Urophycis spp.</i>)																								
030254.100	1 Of <i>Merluccius spp.</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030254.200	2 Of <i>Urophycis spp.</i>	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030255.000	Alaska Pollack (<i>Theragra chalcogramma</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
030256.000	Blue whittings (<i>Micromesistius pouassou</i> , <i>Micromesistius australis</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
0302.59	Other																							
030259.100	1 Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030259.200	2 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes																							
030271.000	Tilapias (<i>Oreochromis spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030272.000	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030273.000	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030274.000	Eels (<i>Anguilla spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030279.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
	Other fish, excluding livers and roes																							
030281.000	Dogfish and other sharks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030282.000	Rays and skates (<i>Rajidae</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030283.000	Toothfish (<i>Dissostichus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030284.000	Seabass (<i>Dicentrarchus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
030285.000	Sea bream (<i>Sparidae</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.89	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
	1 Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i>), Aji (<i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)																								
030289.110	- Buri (<i>Seriola spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030289.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
030289.210	- Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>) and king-clip (<i>Genypterus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
030289.291	-- Marlin (<i>Istiophoridae</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030289.291	-- Marlin (<i>Istiophoridae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030289.292	-- Spanish mackerel	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030289.292	-- Spanish mackerel		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030289.293	-- Hairtails	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030289.294	-- Fugu	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030289.294	-- Fugu		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
030289.299	-- Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030289.299	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0302.90	Livers and roes																								
	1 Hard roes of Nishin (<i>Clupea spp.</i>) and Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)																								
030290.010	- Hard roes of Nishin (<i>Clupea spp.</i>)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030290.020	- Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030290.090	2 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030290.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04																								
	Salmonidae, excluding livers and roes																								
030311.000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030311.000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0303.12	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)																								

Tariff Line	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 and Subsequent Years	Remarks	
030312.010	- Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030312.010	- Silver salmon (<i>Oncorhynchus kisutch</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030312.090	- Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030312.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030313.000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030313.000	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030314.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030314.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030319.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030319.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes																								
030323.000	Tilapias (<i>Oreochromis spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030324.000	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030325.000	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030326.000	Eels (<i>Anguilla spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030329.000	Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes																								
030331.000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030332.000	Plaice (<i>Pleuronectes platessa</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030333.000	Sole (<i>Solea spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030334.000	Turbots (<i>Psetta maxima</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030339.000	Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes																								
030341.000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
030341.000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030342.000	Yellowfin tunas (<i>Thunnus albacares</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030342.000	Yellowfin tunas (<i>Thunnus albacares</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030343.000	Skipjack or stripe-bellied bonito	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030343.000	Skipjack or stripe-bellied bonito		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030344.000	Bigeye tunas (<i>Thunnus obesus</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030344.000	Bigeye tunas (<i>Thunnus obesus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0303.45	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i>, <i>Thunnus orientalis</i>)																								
030345.010	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030345.010	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030345.020	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
030345.020	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030346.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030346.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030349.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes																								
030351.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0303.53	Sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)																								
030353.100	1 Of <i>Sardinops spp.</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030353.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030354.000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030355.000	Jack and horse mackerel (<i>Trachurus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030356.000	Cobia (<i>Rachycentron canadum</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030357.000	Swordfish (<i>Xiphias gladius</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
030357.000	Swordfish (<i>Xiphias gladius</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes																								
030363.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030364.000	Haddock (<i>Melanogrammus aeglefinus</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030365.000	Coalfish (<i>Pollachius virens</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.66	Hake (<i>Merluccius spp.</i>, <i>Urophycis spp.</i>)																								
030366.100	1 Of <i>Merluccius spp.</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030366.200	2 Of <i>Urophycis spp.</i>	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030367.000	Alaska Pollack (<i>Theragra chalcogramma</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030368.000	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.69	Other																								
030369.100	1 Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030369.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other fish, excluding livers and roes																								
030381.000	Dogfish and other sharks	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030381.000	Dogfish and other sharks		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
030382.000	Rays and skates (<i>Rajidae</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030382.000	Rays and skates (<i>Rajidae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030383.000	Toothfish (<i>Dissostichus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030383.000	Toothfish (<i>Dissostichus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030384.000	Seabass (<i>Dicentrarchus spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.89	Other																								
	1 Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)																								
030389.110	- Nishin (<i>Clupea spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)																								
030389.121	-- Aji (<i>Decapterus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030389.122	-- Buri (<i>Seriola spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030389.123	-- Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030389.129	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
	- Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus spp.</i>) and sea breams (<i>Sparidae</i>)																								

Tariff Line	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 and Subsequent Years	Remarks		
030389.211	-- Sea breams (<i>Sparidae</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030389.219	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030389.220	- Shishamo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																									
030389.291	-- Marlin (<i>Istiophoridae</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030389.291	-- Marlin (<i>Istiophoridae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030389.292	-- Spanish mackerel	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030389.292	-- Spanish mackerel		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030389.293	-- Hairtails	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030389.293	-- Hairtails		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030389.294	-- Fugu	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030389.294	-- Fugu		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030389.295	-- Menuke (<i>Sebastes spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
030389.296	-- Sable fish	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030389.297	-- Alfonsino	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030389.298	-- Sweetfish	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030389.298	-- Sweetfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030389.299	-- Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030389.299	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0303.90	Livers and roes																								
030390.010	1 Hard roes of Nishin (<i>Clupea spp.</i>)	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030390.020	2 Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030390.090	3 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030390.090	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																								

Tariff Line	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 and Subsequent Years	Remarks	
	Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)																								
030431.000	Tilapias (<i>Oreochromis spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030432.000	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030433.000	Nile Perch (<i>Lates niloticus</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030439.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030439.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Fresh or chilled fillets of other fish																								
030441.000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030441.000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
030442.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
030442.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
030443.000	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free		
0304.44	Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>																									
030444.100	1 Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030444.200	2 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free		
030445.000	Swordfish (<i>Xiphias gladius</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free		
030446.000	Toothfish (<i>Dissostichus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free		
0304.49	Other																									
030449.100	1 Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																									
030449.210	- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand	
030449.210	- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
030449.220	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030449.220	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030449.290	- Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030449.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other, fresh or chilled																								
030451.000	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030452.000	Salmonidae	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
0304.53	Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>																								
030453.100	1 Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030453.200	2 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030454.000	Swordfish (<i>Xiphias gladius</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030455.000	Toothfish (<i>Dissostichus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
0304.59	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
030459.100	1 Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	2 Other																								
030459.210	- Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus spp.</i>) and sea breams (<i>Sparidae</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030459.220	- Dogfish and other sharks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
030459.291	-- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030459.291	-- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030459.292	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030459.292	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030459.299	-- Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030459.299	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)																								
030461.000	Tilapias (<i>Oreochromis spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030462.000	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030463.000	Nile Perch (<i>Lates niloticus</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030469.000	Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030471.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030472.000	Haddock (<i>Melanogrammus aeglefinus</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030473.000	Coalfish (<i>Pollachius virens</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.74	Hake (<i>Merluccius spp.</i>, <i>Urophycis spp.</i>)																								
030474.100	1 Of <i>Merluccius spp.</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030474.200	2 Of <i>Urophycis spp.</i>	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030475.000	Alaska Pollack (<i>Theragra chalcogramma</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.79	Other																								
030479.100	1 Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030479.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Frozen fillets of other fish																								

Tariff Line	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 and Subsequent Years	Remarks	
030481.000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbushcha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030481.000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbushcha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030482.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030482.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030483.000	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030484.000	Swordfish (<i>Xiphias gladius</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030484.000	Swordfish (<i>Xiphias gladius</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030485.000	Toothfish (<i>Dissostichus spp.</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030485.000	Toothfish (<i>Dissostichus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
030486.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
0304.87	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)																								
030487.010	- Tunas, excluding Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) and Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030487.010	- Tunas, excluding Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) and Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030487.020	- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030487.020	- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030487.030	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030487.030	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030487.090	- Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030487.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0304.89	Other																								
030489.100	1 Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp.), <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
030489.210	- Marlin (<i>Istiophoridae</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030489.210	- Marlin (<i>Istiophoridae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030489.220	- Salmonidae	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030489.220	- Salmonidae		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030489.290	- Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030489.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other, frozen																								
030491.000	Swordfish (<i>Xiphias gladius</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030491.000	Swordfish (<i>Xiphias gladius</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030492.000	Toothfish (<i>Dissostichus spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
030493.000	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.94	Alaska Pollack (<i>Theragra chalcogramma</i>)																							
030494.010	- Surimi		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030494.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.95	Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>, other than Alaska Pollack (<i>Theragra chalcogramma</i>)																							
	1 Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)																							
030495.110	- Surimi		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030495.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030495.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.99	Other																							
	1 Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)																							
030499.110	- Nishin (<i>Clupea spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030499.120	- Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							

Tariff Line	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 and Subsequent Years	Remarks	
030499.910	- Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip (<i>Genypterus spp.</i>) and sea breams (<i>Sparidae</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030499.920	- Dogfish and other sharks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030499.930	- Shishamo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
030499.991	-- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030499.991	-- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030499.992	-- Fugu	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030499.992	-- Fugu		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030499.993	-- Itoyori, Surimi	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030499.993	-- Itoyori, Surimi		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030499.994	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030499.994	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
030499.999	-- Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030499.999	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																								
030510.000	Flours, meals and pellets of fish, fit for human consumption		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0305.20	Livers and roes of fish, dried, smoked, salted or in brine																								
030520.010	1 Hard roes of Nishin (<i>Clupea spp.</i>) other than Nishin roes on the tangles	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030520.030	2 Hard roes of Salmonidae	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) and Nishin roes on the tangles																								
030520.020	- Hard roes of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030520.040	- Nishin roes on the tangles	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030520.090	4 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fish fillets, dried, salted or in brine, but not smoked																								
030531.000	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
0305.32	Fish of the families <i>Bregmacerotidae</i>, <i>Euclichthyidae</i>, <i>Gadidae</i>, <i>Macrouridae</i>, <i>Melanonidae</i>, <i>Merlucciidae</i>, <i>Moridae</i> and <i>Muraenolepididae</i>																								
030532.010	- Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030532.090	- Other	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.39	Other																								
030539.100	1 Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030539.100	1 Salmonidae		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
030539.210	- Nishin (<i>Clupea spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scorber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030539.290	- Other	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Smoked fish, including fillets, other than edible fish offal																								
030541.000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	Treatment for ASEAN, Australia, and New Zealand
030541.000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030542.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
030543.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
030543.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
030544.000	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0305.49	Other																									
030549.010	- Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030549.090	- Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Dried fish, other than edible fish offal, whether or not salted but not smoked																									
030551.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
0305.59	Other																									
030559.010	1 Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
030559.020	- Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks		
030559.090	- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
030559.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																									
030561.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030562.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030563.000	Anchovies (<i>Engraulis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030564.000	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030564.000	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0305.69	Other																									
030569.010	1 Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
030569.091	- Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Sardinops spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
030569.099	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	Fish fins, heads, tails, maws and other edible fish offal																								
0305.71	Shark fins																								
030571.010	- Smoked	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030571.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
0305.72	Fish heads, tails and maws																								
	1 Smoked																								
030572.110	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
030572.191	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030572.192	-- Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030572.199	-- Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Dried																								
030572.210	(1) Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free		
	(2) Other																								
	- Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)																								
030572.221	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		

Tariff Line	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 and Subsequent Years	Remarks	
030572.222	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030572.229	- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
	3 Salted or in brine																								
030572.310	(1) Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and anchovies (<i>Engraulis spp.</i>)																								
030572.321	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030572.322	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030572.323	-- Anchovies (<i>Engraulis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																								
030572.324	-- Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Sardinops spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030572.329	-- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030572.329	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0305.79	Other																								
	1 Smoked																								

Tariff Line	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 and Subsequent Years	Remarks	
030579.110	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
030579.191	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579.192	-- Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579.199	-- Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Dried																								
030579.210	(1) Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	- Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)																								
030579.221	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.222	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.229	- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030579.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	3 Salted or in brine																								
030579.310	(1) Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and anchovies (<i>Engraulis spp.</i>)																								
030579.321	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.322	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.323	-- Anchovies (<i>Engraulis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																								
030579.324	-- Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashii (<i>Etrumeus spp.</i> and <i>Sardinops spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.329	-- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030579.329	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																								
	Frozen																								
0306.11	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)																								
030611.100	1 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
030611.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.12	Lobsters (<i>Homarus spp.</i>)																								
030612.100	1 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030612.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.14	Crabs																								
030614.100	1 Smoked	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
030614.010	- King crabs (<i>Paralithodes spp.</i>)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030614.010	- King crabs (<i>Paralithodes spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030614.020	- Snow crabs (<i>Chionoecetes spp.</i>)	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for ASEAN, Australia, and New Zealand
030614.020	- Snow crabs (<i>Chionoecetes spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030614.030	- Swimming crabs (<i>Portunus spp.</i>)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030614.030	- Swimming crabs (<i>Portunus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030614.040	- Horsehair crabs	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030614.090	- Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
0306.15	Norway lobsters (<i>Nephrops norvegicus</i>)																							
030615.100	1 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	
030615.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.16	Cold-water shrimps and prawns (<i>Pandalus spp., Crangon crangon</i>)																							
030616.100	1 Smoked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030616.200	2 Other	1.0 %	0.9 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.6 %	0.5 %	0.4 %	0.4 %	0.3 %	0.3 %	0.2 %	0.1 %	0.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030616.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0306.17	Other shrimps and prawns																							
030617.100	1 Smoked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030617.200	2 Other	1.0 %	0.9 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.6 %	0.5 %	0.4 %	0.4 %	0.3 %	0.3 %	0.2 %	0.1 %	0.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030617.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0306.19	Other, including flours, meals and pellets of crustaceans, fit for human consumption																							
	1 Ebi																							
030619.110	(1) Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	
030619.190	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							

Tariff Line	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 and Subsequent Years	Remarks	
030619.210	(1) Smoked	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030619.290	(2) Other	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030619.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Not frozen																								
0306.21	Rock lobster and other sea crawfish (<i>Palinurus spp.</i>, <i>Panulirus spp.</i>, <i>Jasus spp.</i>)																								
030621.100	1 Live, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030621.500	2 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030621.200	3 Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.22	Lobsters (<i>Homarus spp.</i>)																								
030622.100	1 Live, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030622.500	2 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030622.200	3 Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.24	Crabs																								
	1 Live, fresh or chilled																								
030624.110	- King crabs (<i>Paralithodes spp.</i>)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
	- Snow crabs (<i>Chionoecetes spp.</i>)																								
030624.121	-- Red snow crabs	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
030624.121	-- Red snow crabs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030624.129	-- Other	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030624.130	- Swimming crabs (<i>Portunus spp.</i>)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030624.130	- Swimming crabs (<i>Portunus spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030624.140	- Horsehair crabs	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030624.150	- Mitten crabs (<i>Eriocheir spp.</i>)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030624.150	- Mitten crabs (<i>Eriocheir spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030624.190	- Other	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030624.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030624.500	2 Smoked	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
030624.200	3 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030624.200	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
0306.25	Norway lobsters (<i>Nephrops norvegicus</i>)																									
030625.100	1 Live, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
030625.200	2 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free		
030625.300	3 Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0306.26	Cold-water shrimps and prawns (<i>Pandalus spp.</i>, <i>Crangon crangon</i>)																									
	1 Live, fresh or chilled																									
030626.110	- Live		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030626.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030626.200	2 Smoked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030626.300	3 Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.27	Other shrimps and prawns																									
	1 Live, fresh or chilled																									
	- Live																									
030627.111	-- For fish culture or releasing in the sea (<i>Penaeidae spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030627.119	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030627.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030627.200	2 Smoked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030627.300	3 Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
030627.300	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption																								
	1 Live, fresh or chilled																								
030629.120	(1) Ebi		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030629.190	(2) Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Smoked																								
030629.510	(1) Ebi	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
030629.590	(2) Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
030629.220	(1) Ebi	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030629.290	(2) Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																								
	Oysters																								
030711.000	Live, fresh or chilled	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030711.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0307.19	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
030719.100	1 Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030719.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Smoked																								
030719.210	- Adductors of shellfish	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	
030719.290	- Other	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030719.300	3 Other	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																								
030721.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0307.29	Other																								
030729.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030729.500	2 Smoked	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030729.500	2 Smoked		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030729.200	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>)																								
030731.000	Live, fresh or chilled	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
030731.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0307.39	Other																								
030739.100	1 Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030739.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Smoked																								
030739.510	- Adductors of shellfish	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	
030739.590	- Other	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030739.200	3 Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)																								
0307.41	Live, fresh or chilled																								
030741.010	- Mongo ika (<i>Sepia officinalis</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
030741.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0307.49	Other																								
	1 Frozen																								
030749.110	- Mongo ika (<i>Sepia officinalis</i>)	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030749.110	- Mongo ika (<i>Sepia officinalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
030749.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
030749.500	2 Smoked	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030749.500	2 Smoked		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	3 Other																								
030749.210	- Mongo ika (<i>Sepia officinalis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030749.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	<i>Octopus (Octopus spp.)</i>																								
030751.000	Live, fresh or chilled	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030751.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0307.59	Other																								
030759.100	1 Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030759.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030759.500	2 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030759.200	3 Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0307.60	Snails, other than sea snails																								

Tariff Line	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 and Subsequent Years	Remarks	
030760.100	1 Live, fresh, chilled or frozen	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030760.500	2 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030760.200	3 Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>)																								
0307.71	Live, fresh or chilled																								
030771.100	1 Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030771.200	2 Hard clam	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030771.200	2 Hard clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	3 Other																								
030771.310	- Akagai (bloody clam), live	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030771.310	- Akagai (bloody clam), live		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030771.320	- Baby clam	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030771.320	- Baby clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030771.390	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
0307.79	Other																								
	1 Frozen																								
030779.110	(1) Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030779.120	(2) Hard clam	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030779.120	(2) Hard clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(3) Other																								
030779.131	- Baby clam	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030779.131	- Baby clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030779.139	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Smoked																								
030779.210	- Adductors of shellfish	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	
030779.290	- Other	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
030779.310	(1) Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030779.320	(2) Hard clam, salted or in brine	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Other																								
030779.331	- Hard clam, dried	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
030779.339	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	<i>Abalone (Haliotis spp.)</i>																								
030781.000	Live, fresh or chilled	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030781.000	Live, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0307.89	Other																								
030789.100	1 Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030789.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030789.200	2 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030789.300	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other, including flours, meals and pellets, fit for human consumption																								
0307.91	Live, fresh or chilled																								
030791.010	- Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Cuttle fish and squid																								
030791.021	-- Mongo ika	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030791.021	-- Mongo ika		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks
030791.029	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
030791.091	-- Scallops (<i>Pectinidae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																							
030791.092	--- Fresh water clam	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030791.092	--- Fresh water clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030791.099	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0307.99	Other																							
	1 Frozen																							
030799.110	- Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Cuttle fish and squid																							
030799.121	-- Mongo ika	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030799.121	-- Mongo ika		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030799.129	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
030799.131	-- Scallops (<i>Pectinidae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																							

Tariff Line	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 and Subsequent Years	Remarks	
030799.132	--- Fresh water clam	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030799.132	--- Fresh water clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030799.139	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Smoked																								
030799.210	- Cuttle fish and squid, scallops (<i>Pectinidae</i>) and adductors of shellfish	6.7 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030799.210	- Cuttle fish and squid, scallops (<i>Pectinidae</i>) and adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030799.290	- Other	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
	- Cuttle fish and squid, excluding Mongo ika, scallops (<i>Pectinidae</i>) and adductors of shellfish																								
030799.310	-- Cuttle fish and squid, excluding Mongo ika		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030799.320	-- Scallops (<i>Pectinidae</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030799.330	-- Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																								
030799.391	-- Mongo ika	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030799.391	-- Mongo ika		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks
030799.399	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption																							
	Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>)																							
0308.11	Live, fresh or chilled																							
030811.100	1 Live		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030811.200	2 Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0308.19	Other																							
030819.100	1 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
030819.210	- Frozen	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030819.290	- Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>)																							
0308.21	Live, fresh or chilled																							
030821.100	1 Live		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030821.200	2 Other	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030821.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
0308.29	Other																								
030829.100	1 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
030829.210	- Frozen	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030829.210	- Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030829.290	- Other	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030829.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0308.30	Jellyfish (<i>Rhopilema spp.</i>)																								
030830.100	1 Live		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030830.200	2 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
030830.310	- Fresh or chilled	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030830.320	- Frozen	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030830.390	- Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0308.90	Other																								
	1 Live																								
030890.110	- Sea urchins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
030890.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Fresh, chilled or frozen																							
	- Fresh or chilled																							
030890.211	-- Sea urchins	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030890.211	-- Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030890.212	-- Jellyfish	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030890.219	-- Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Frozen																							
030890.291	-- Sea urchins	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030890.291	-- Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030890.292	-- Jellyfish	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030890.299	-- Other	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030890.299	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030890.300	3 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																							

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Sea urchins and jellyfish																								
030890.411	- Sea urchins	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030890.411	- Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030890.412	- Jellyfish	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030890.412	- Jellyfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030890.420	(2) Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030890.420	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																								
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																								
0401.10	Of a fat content, by weight, not exceeding 1 %																								
	1 Sterilised, frozen or preserved																								

Tariff Line	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 and Subsequent Years	Remarks	
040110.110	<p>- Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1) and (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1] and [2], (2)-[1] and [2] and (3)-[1] and [2], edible preparations containing cocoa in 1806.20-1-(1) and 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1) and (2), 1901.20-1-(1)-A and B and 1901.90-1-(1)-A and B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A and B and 2101.20-2-(1)-A and B and edible preparations in 2106.10-1 and 2106.90-1-(1) and (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 133,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06.</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040110.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040110.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040110.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %																								
	1 Sterilised, frozen or preserved																								
040120.110	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040120.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
040120.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand	
040120.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0401.40	Of a fat content, by weight, exceeding 6 % but not exceeding 10 %																								
	1 Sterilised, frozen or preserved																								
040140.110	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040140.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040140.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040140.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0401.50	Of a fat content, by weight, exceeding 10 %																								
	1 Sterilised, frozen or preserved; other cream of a fat content, by weight, of 13 % or more (other than sterilised, frozen or preserved)																								
	(1) Of a fat content, by weight, not exceeding 45 %																								
040150.111	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040150.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																								
040150.121	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040150.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
040150.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040150.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																							
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %																							
	1 Containing added sugar																							
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
040210.121	- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], 0402.21-2-(1), (2)-[2] and 0402.29-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder other than for school lunch etc." in this heading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040210.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
	2 Other																							
	(1) For school lunch for children, pupils or infants of elementary schools, lower secondary schools, upper secondary schools having evening courses, or special support schools, or kindergartens, or for pupils children's welfare institutions as may be prescribed by a cabinet order, hereinafter referred to as "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading																							
	[1] For School lunch etc.																							
040210.211	- Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-[1], and 0402.21-2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040210.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] For feeding purposes																							
040210.216	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040210.217	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							

Tariff Line	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 and Subsequent Years	Remarks
040210.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
040210.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040210.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %																							
0402.21	Not containing added sugar or other sweetening matter																							
	1 Of a fat content, by weight, exceeding 5 %																							
	(1) Of a fat content, by weight, not exceeding 30 %																							
040221.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040221.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							

Tariff Line	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 and Subsequent Years	Remarks
040221.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040221.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	(1) For school lunch etc. and for feeding purposes																							
	- For school lunch etc.																							
040221.211	-- For "the Pooled Quota of skimmed milk powder for school lunch etc."		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040221.212	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- For feeding purposes																							
040221.216	-- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040221.217	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							
040221.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							

Tariff Line	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 and Subsequent Years	Remarks
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040221.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0402.29	Other																							
	1 Of a fat content, by weight, exceeding 5 %																							
	(1) Of a fat content, by weight, not exceeding 30 %																							
040229.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040229.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							
040229.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040229.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							

Tariff Line	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 and Subsequent Years	Remarks
040229.211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
040229.220	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040229.291	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							
0402.91	Not containing added sugar or other sweetening matter																							
	1 Of a fat content, by weight, exceeding 7.5 %																							
040291.110	(1) Whipped cream in pressurised containers	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
040291.110	(1) Whipped cream in pressurised containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																							

Tariff Line	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 and Subsequent Years	Remarks
040291.121	- Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040291.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
040291.210	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040291.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0402.99	Other																							
	1 Of a fat content, by weight, exceeding 8 %																							
040299.110	(1) Whipped cream in pressurised containers	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
040299.110	(1) Whipped cream in pressurised containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																							
040299.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
040299.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
040299.210	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040299.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																							
0403.10	Yogurt																							
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavoring, fruits or nuts (excluding frozen yogurt)																							
	- For "the Pooled Quota of other milk products"																							
040310.110	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040310.120	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040310.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	(1) Frozen yogurt																							
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
040310.219	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
040310.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
040310.220	(2) Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040310.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0403.90	Other																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavoring, fruits or nuts																								
	(1) Of a fat content, by weight, not exceeding 1.5 %																								
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.111	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.112	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.113	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.116	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.117	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.118	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Of a fat content, by weight, exceeding 1.5 % but not exceeding 26 %																							
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.121	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.122	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.123	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.126	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.127	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.128	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) Of a fat content, by weight, exceeding 26 %																							

Tariff Line	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 and Subsequent Years	Remarks
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.131	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.132	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.133	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.136	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.137	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.138	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040390.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040390.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																							
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																							

Tariff Line	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 and Subsequent Years	Remarks
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																							
	(1) Of a fat content, by weight, not exceeding 5 %																							
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040410.111	- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
	[i] Mineral concentrated whey																							
	- Concerning mineral concentrated whey in this subheading 1-(1)-[2]-[i] and (2)-[2]-[i], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey".																							
040410.121	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.122	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[ii] Other																							

Tariff Line	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 and Subsequent Years	Remarks
	1 Containing added sugar																							
040410.131	<p>- Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-[2]-[ii]-1 and 2 and (2)-[2]-[ii]-1 and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 45,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. for feeding purposes" in this subheading.</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.139	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
040410.141	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
040410.142	<p>- Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)-[2]-[ii]-2 and (2)-[2]-[ii]-2 and subheading 0404.90-1-(1)-[2], (2)-[2] and (3)-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 25,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" in this subheading and subheading 0404.90.</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
040410.149	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																								
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040410.151	- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.159	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																								
	[i] Mineral concentrated whey																								

Tariff Line	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 and Subsequent Years	Remarks
	- For "the Pooled Quota of mineral concentrated whey"																							
040410.161	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.162	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.169	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[ii] Other																							
	1 Containing added sugar																							
040410.171	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.179	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
040410.181	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.182	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.189	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040410.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks
040410.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0404.90	Other																							
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																							
	(1) Of a fat content, by weight, not exceeding 1.5 %																							
	[1] Containing added sugar																							
040490.111	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.112	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
040490.116	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.117	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.118	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Of a fat content, by weight, exceeding 1.5 % but not exceeding 30 %																							
	[1] Containing added sugar																							
040490.121	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.122	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
040490.126	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.127	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
040490.128	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	(3) Of a fat content, by weight, exceeding 30 %																								
	[1] Containing added sugar																								
040490.131	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.132	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																								
040490.136	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.137	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.138	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040490.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040490.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
04.05	Butter and other fats and oils derived from milk; dairy spreads																								
0405.10	Butter																								
	1 Of a fat content, by weight, not exceeding 85 %																								
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	[2] Other																								
040510.121	<p>- Concerning butter and other fats and oils derived from milk in this subheading 1-[2] and 2-[2] and subheading 0405.90-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 581 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040510.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
040510.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																								
040510.221	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040510.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0405.20	Dairy spreads																								

Tariff Line	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 and Subsequent Years	Remarks
040520.010	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040520.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0405.90	Other																							
	1 Of a fat content, by weight, not exceeding 85 %																							
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040590.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
040590.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
040590.221	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040590.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04.06	Cheese and curd																							

Tariff Line	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 and Subsequent Years	Remarks	
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd																								
040610.020	- A dry matter content, by weight, not exceeding 48 %, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	Treatment for ASEAN, Australia, and New Zealand
040610.020	- A dry matter content, by weight, not exceeding 48 %, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
040610.010	-- Concerning cheese and curd intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040610.090	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0406.20	Grated or powdered cheese, of all kinds																								
040620.100	1 Of processed cheese	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	Treatment for ASEAN, Australia, and New Zealand
040620.100	1 Of processed cheese		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
040620.200	2 Other	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
040620.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
040630.000	Processed cheese, not grated or powdered	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	Treatment for ASEAN, Australia, and New Zealand
040630.000	Processed cheese, not grated or powdered		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>																								
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040640.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0406.90	Other cheese																								
040690.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040690.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04.07	Birds' eggs, in shell, fresh, preserved or cooked																								
	Fertilised eggs for incubation																								
040711.000	Of fowls of the species <i>Gallus domesticus</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
040719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other fresh eggs																								
040721.000	Of fowls of the species <i>Gallus domesticus</i>	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
040721.000	Of fowls of the species <i>Gallus domesticus</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
040729.000	Other	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
040729.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0407.90	Other																								
040790.100	1 Frozen	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
040790.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
040790.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040790.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																								
	Egg yolks																								
040811.000	Dried	18.8 %	17.6 %	16.5 %	15.3 %	14.1 %	12.9 %	11.8 %	10.6 %	9.4 %	8.2 %	7.1 %	5.9 %	4.7 %	3.5 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
040811.000	Dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
040819.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																								
040891.000	Dried	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
040891.000	Dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
040899.000	Other	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	21.3 % or 51 yen/kg, whichever is the greater	Treatment for ASEAN, Australia, and New Zealand
040899.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
04.09																									
040900.000	Natural honey	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
040900.000	Natural honey		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
04.10																									
0410.00	Edible products of animal origin, not elsewhere specified or included																								
041000.100	1 Salanganes' nests		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
041000.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 5 Products of animal origin, not elsewhere specified or included																									
05.01																									
050100.000	Human hair, unworked, whether or not washed or scoured; waste of human hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair																								
050210.000	Pigs', hogs' or boars' bristles and hair and waste thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.04																									
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked																								
	- Guts																								
050400.011	-- For sausage casing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
050400.012	--- Of bovine animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050400.019	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
050400.091	-- Of bovine animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050400.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers																								
050510.000	Feathers of a kind used for stuffing; down		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products																								
050610.000	Ossein and bones treated with acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0506.90	Other																								
050690.010	- Powder of bone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050690.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																								
050710.000	Ivory; ivory powder and waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0507.90	Other																								
050790.010	- Horns and hooves, including powder and waste thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.08																									
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof																								
050800.100	1 Coral		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
050800.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.10																								
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved																							
	1 Musk and gall stone																							
051000.110	- Musk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051000.190	- Gall stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051000.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption																							
051110.000	Bovine semen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3																							
	1 Fish waste, fertile fish eggs for hatching and artemia salina's eggs																							
051191.110	- Fish waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051191.120	- Fertile fish eggs for hatching		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051191.190	- Artemia salina's eggs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051191.200	2 Other	1.7 %	1.6 %	1.5 %	1.4 %	1.3 %	1.2 %	1.1 %	1.0 %	0.9 %	0.7 %	0.6 %	0.5 %	0.4 %	0.3 %	0.2 %	0.1 %	Free	Free	Free	Free	Free	Free	
0511.99	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
	1 Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material and silk worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, and dried animal blood																								
051199.120	- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051199.110	- Tendons and sinews, parings and similar waste of raw hides and skins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051199.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Natural sponges of animal origin																								
051199.210	- Not less than 3,600 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051199.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
051199.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION II VEGETABLE PRODUCTS																									
Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage																									
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12																								
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant																								
060110.010	- <i>Lilies spp.</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060110.020	- Tulips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060120.000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn																								

Tariff Line	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 and Subsequent Years	Remarks		
060210.000	Unrooted cuttings and slips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
060220.000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060230.000	Rhododendrons and azaleas, grafted or not		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060240.000	Roses, grafted or not		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0602.90	Other																									
	- Mushroom spawn																									
060290.011	-- Of shitake mushrooms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060290.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060290.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise repared																									
	Fresh																									
060311.000	Roses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060312.000	Carnations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060313.000	Orchids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060314.000	Chrysanthemums		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060315.000	Lilies (<i>Lilium spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
060390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared																									

Tariff Line	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 and Subsequent Years	Remarks	
060420.000	Fresh		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
060490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 7 Edible vegetables and certain roots and tubers																								
07.01	Potatoes, fresh or chilled																								
070110.000	Seed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
07.02																									
070200.000	Tomatoes, fresh or chilled	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
070200.000	Tomatoes, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled																								
0703.10	Onions and shallots																								
	1 Onions																								
070310.011	- Not more than 67 yen/kg in value for customs duty	8.5 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
070310.011	- Not more than 67 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5 % or (73.70 yen - the value for customs duty)/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	5.0 % or 73.70 yen/kg, whichever is the less	Treatment for ASEAN, Australia, and New Zealand
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
070310.013	- More than 73.70 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070310.020	2 Shallots		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070320.000	Garlic	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070320.000	Garlic		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0703.90	Leeks and other alliaceous vegetables																								
070390.010	- Welsh onions (<i>Allium fistulosum</i> L.)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070390.010	- Welsh onions (<i>Allium fistulosum</i> L.)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
070390.090	- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070390.090	- Other	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
070390.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled																								
070410.000	Cauliflowers and headed broccoli	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070410.000	Cauliflowers and headed broccoli	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070410.000	Cauliflowers and headed broccoli		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070420.000	Brussels sprouts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0704.90	Other																								
070490.010	- Broccoli	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070490.010	- Broccoli	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070490.010	- Broccoli		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070490.020	- Head cabbage	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070490.020	- Head cabbage	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070490.020	- Head cabbage		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070490.030	- Chinese cabbage	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
070490.030	- Chinese cabbage		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
070490.090	- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
070490.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled																								
	Lettuce																								
070511.000	Cabbage lettuce (head lettuce)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070511.000	Cabbage lettuce (head lettuce)	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070511.000	Cabbage lettuce (head lettuce)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070519.000	Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070519.000	Other	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070519.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Chicory																								
070521.000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled																								
070610.000	Carrots and turnips	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070610.000	Carrots and turnips		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0706.90	Other																								
070690.010	- Burdock	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070690.010	- Burdock	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
070690.010	- Burdock		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070690.090	- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
070690.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.07																									
070700.000	Cucumbers and gherkins, fresh or chilled	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070700.000	Cucumbers and gherkins, fresh or chilled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled																							
070810.000	Peas (<i>Pisum sativum</i>)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070810.000	Peas (<i>Pisum sativum</i>)	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070810.000	Peas (<i>Pisum sativum</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070820.000	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
070890.000	Other leguminous vegetables		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
07.09	Other vegetables, fresh or chilled																							
070920.000	Asparagus	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070920.000	Asparagus	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070920.000	Asparagus		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070930.000	Aubergines (egg-plants)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070930.000	Aubergines (egg-plants)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
070940.000	Celery other than celeriac	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
	Mushrooms and truffles																							
070951.000	Mushrooms of the genus <i>Agaricus</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
0709.59	Other																								
	- Matsutake and truffles																								
070959.011	-- Matsutake	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070959.012	-- Truffles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
070959.020	-- Shiitake mushrooms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
070959.090	-- Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0709.60	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>																								
070960.010	- Sweet peppers (Large bell type)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070960.010	- Sweet peppers (Large bell type)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
070960.090	- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070960.090	- Other	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	3.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070960.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070970.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
070970.000	Spinach, New Zealand spinach and orache spinach (garden spinach)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks
	Other																							
070991.000	Globe artichokes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070992.000	Olives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
070993.000	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
070993.000	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0709.99	Other																							
070999.100	1 Sweet corn	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
070999.100	1 Sweet corn	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
070999.100	1 Sweet corn		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
070999.200	2 Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
070999.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																							
071010.000	Potatoes	8.5 %	8.0 %	7.4 %	6.9 %	6.4 %	5.8 %	5.3 %	4.8 %	4.3 %	3.7 %	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
071010.000	Potatoes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	Leguminous vegetables, shelled or unshelled																								
071021.000	Peas (<i>Pisum sativum</i>)	8.5 %	8.0 %	7.4 %	6.9 %	6.4 %	5.8 %	5.3 %	4.8 %	4.3 %	3.7 %	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071021.000	Peas (<i>Pisum sativum</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
071022.000	Beans (<i>Vigna spp., Phaseolus spp.</i>)	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0710.29	Other																								
071029.010	- Green soya beans	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071029.090	- Other	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
071040.000	Sweet corn	10.6 %	9.6 %	8.7 %	7.7 %	6.7 %	5.8 %	4.8 %	3.9 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0710.80	Other vegetables																								
071080.030	1 Burdock	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071080.030	1 Burdock		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
071080.010	- Broccoli	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071080.010	- Broccoli		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
071080.090	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071080.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0710.90	Mixtures of vegetables																								
071090.100	1 Chiefly consisting of sweet corn	10.6 %	9.6 %	8.7 %	7.7 %	6.7 %	5.8 %	4.8 %	3.9 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071090.200	2 Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071090.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								
071120.000	Olives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071140.000	Cucumbers and gherkins	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
071140.000	Cucumbers and gherkins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Mushrooms and truffles																								
071151.000	Mushrooms of the genus <i>Agaricus</i>	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071159.000	Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071159.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0711.90	Other vegetables; mixtures of vegetables																								
	1 Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken																								
071190.012	- Aubergines (egg-plants)	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071190.012	- Aubergines (egg-plants)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
071190.013	- Scallion	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071190.013	- Scallion		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
071190.019	- Bracken	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
071190.093	(1) Burdock	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071190.093	(1) Burdock		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
071190.091	- Aubergines (egg-plants)	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071190.091	- Aubergines (egg-plants)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
071190.092	- Lotus roots	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071190.092	- Lotus roots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
071190.094	- Capers	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071190.099	- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071190.099	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared																								

Tariff Line	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 and Subsequent Years	Remarks	
071220.000	Onions	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071220.000	Onions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles																								
071231.000	Mushrooms of the genus <i>Agaricus</i>	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071232.000	Wood ears (<i>Auricularia spp.</i>)	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071232.000	Wood ears (<i>Auricularia spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
071233.000	Jelly fungi (<i>Tremella spp.</i>)	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071233.000	Jelly fungi (<i>Tremella spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0712.39	Other																								
071239.010	- Shitake mushrooms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071239.090	- Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0712.90	Other vegetables; mixtures of vegetables																								
	1 Sweet corn																								
071290.031	(1) Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
071290.039	(2) Other	9 yen/kg	8.44 yen/kg	7.88 yen/kg	7.31 yen/kg	6.75 yen/kg	6.19 yen/kg	5.63 yen/kg	5.06 yen/kg	4.50 yen/kg	3.94 yen/kg	3.38 yen/kg	2.81 yen/kg	2.25 yen/kg	1.69 yen/kg	1.13 yen/kg	0.56 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071290.039	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
071290.050	- Potatoes whether or not cut or sliced but not further prepared	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
071290.010	-- Bamboo shoots	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071290.010	-- Bamboo shoots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	-- Other																								
071290.020	--- Osmund	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071290.040	--- Radishes	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071290.040	--- Radishes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
071290.060	--- Dried gourd shavings	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071290.060	--- Dried gourd shavings		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
071290.090	--- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
071290.090	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split																								
0713.10	Peas (<i>Pisum sativum</i>)																								
071310.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
071310.211	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
071310.221	- Concerning peas in this subheading 2-(2), small red (Adzuki) beans in subheading 0713.32, kidney beans in subheading 0713.33-2-(2), bambara beans in subheading 0713.34-2-(2), cow peas in subheading 0713.35-2-(2), other beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) in subheading 0713.39-2-(2), broad beans in subheading 0713.50-2-(2), pigeon peas in subheading 0713.60-2-(2) and other dried leguminous vegetables in subheading 0713.90-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
071310.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
0713.20	Chickpeas (garbanzos)																								
071320.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071320.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)																								
071331.000	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713.32	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)																								
071332.010	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071332.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)																								
071333.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
071333.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
071333.221	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071333.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.34	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)																								

Tariff Line	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 and Subsequent Years	Remarks		
071334.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
071334.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									
071334.291	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
071334.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.35	Cow peas (<i>Vigna unguiculata</i>)																									
071335.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
071335.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									
071335.291	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071335.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.39	Other																									
071339.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
071339.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									

Tariff Line	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 and Subsequent Years	Remarks		
	- For "the Pooled Quota"																									
071339.221	-- Pegin beans (<i>Phaseolus calcaratus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
071339.226	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																									
071339.222	-- Pegin beans (<i>Phaseolus calcaratus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071339.227	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.40	Lentils																									
071340.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071340.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713.50	Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina, Vicia faba var. minor</i>)																									
071350.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
071350.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									
071350.221	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071350.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.60	Pigeon peas (<i>Cajanus cajan</i>)																									
071360.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
071360.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
071360.291	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071360.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0713.90	Other																								
071390.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
071390.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
071390.221	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
071390.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith																								
0714.10	Manioc (cassava)																								
	1 Frozen																								
071410.310	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071410.390	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Pellets of Flour or meal																								
071410.110	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071410.190	- Other	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
071410.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
071410.210	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the Customs.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071410.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.20	Sweet potatoes																								
071420.100	1 Frozen	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	Treatment for ASEAN, Australia, and New Zealand
071420.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
071420.200	2 Other	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks
071420.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0714.30	Yams (<i>Dioscorea spp.</i>)																							
071430.100	1 Frozen	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071430.200	2 Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071430.200	2 Other	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
071430.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0714.40	Taro (<i>Colocasia spp.</i>)																							
071440.100	1 Frozen	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071440.100	1 Frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
071440.200	2 Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
071440.200	2 Other	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Free	Free	Free	Free	Free	Free	Treatment for China
071440.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0714.50	Yautia (<i>Xanthosoma spp.</i>)																							
071450.100	1 Frozen	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
071450.200	2 Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.90	Other																							
071490.100	1 Frozen	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071490.200	2 Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons																								
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled																							
	Coconuts																							
080111.000	Desiccated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080112.000	In the inner shell (endocarp)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Brazil nuts																							
080121.000	In shell		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080122.000	Shelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cashew nuts																							
080131.000	In shell		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080132.000	Shelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																							
	Almonds																							
0802.11	In shell																							
080211.100	1 Bitter almonds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
080211.200	2 Sweet almonds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0802.12	Shelled																									
080212.100	1 Bitter almonds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080212.200	2 Sweet almonds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Hazelnuts or filberts (<i>Corylus spp.</i>)																									
080221.000	In shell		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080222.000	Shelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Walnuts																									
080231.000	In shell	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080232.000	Shelled	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chestnuts (<i>Castanea spp.</i>)																									
080241.000	In shell	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	Treatment for ASEAN, Australia, and New Zealand
080241.000	In shell		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080242.000	Shelled	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	Treatment for ASEAN, Australia, and New Zealand
080242.000	Shelled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Pistachios																									
080251.000	In shell		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
080252.000	Shelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Macadamia nuts																								
080261.000	In shell		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080262.000	Shelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080270.000	Kola nuts (<i>Cola spp.</i>)	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080280.000	Areca nuts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0802.90	Other																								
080290.300	1 Pecans		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080290.900	2 Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.03	Bananas, including plantains, fresh or dried																								
0803.10	Plantains																								
	1 Fresh																								
080310.100	(1) If imported during the period from 1st April to 30th September		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080310.100	(2) If imported during the period from 1st October to 31st March		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080310.200	2 Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080390.100	(2) If imported during the period from 1st October to 31st March		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080390.200	2 Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried																								
080410.000	Dates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0804.20	Figs																								
080420.010	- Fresh	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080420.090	- Dried	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0804.30	Pineapples																								
080430.010	1 Fresh	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
080430.010	1 Fresh		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080430.090	2 Dried	7.2 %	6.8 %	6.3 %	5.9 %	5.4 %	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080430.090	2 Dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0804.40	Avocados																								
080440.010	- Fresh		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080440.090	- Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0804.50	Guavas, mangoes and mangosteens																								
	- Fresh																								
080450.011	-- Mangoes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080450.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
080450.090	- Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.05	Citrus fruit, fresh or dried																							
0805.10	Oranges																							
080510.000	1 If imported during the period from 1st June to 30th November		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080510.000	2 If imported during the period from 1st December to 31st May		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
080520.000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080520.000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0805.40	Grapefruit, including pomelos																							
080540.000	- If imported during the period from 1st June to 30th November	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080540.000	- If imported during the period from 1st June to 30th November		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
080540.000	- If imported during the period from 1st December to 31st May	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080540.000	- If imported during the period from 1st December to 31st May		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0805.50	Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>)																							
080550.010	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
080550.090	- Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0805.90	Other																							
080590.020	1 Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080590.090	2 Other	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
080590.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
08.06	Grapes, fresh or dried																							
0806.10	Fresh																							
080610.000	1 If imported during the period from 1st March to 31st October	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080610.000	1 If imported during the period from 1st March to 31st October		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080610.000	2 If imported during the period from 1st November to the last day of February	7.8 %	7.3 %	6.8 %	6.3 %	5.9 %	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080610.000	2 If imported during the period from 1st November to the last day of February		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080620.000	Dried		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.07	Melons (including watermelons) and papaws (papayas), fresh																							
	Melons (including watermelons)																							

Tariff Line	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 and Subsequent Years	Remarks	
080711.000	Watermelons	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080711.000	Watermelons		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080719.000	Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080719.000	Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
080719.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
080720.000	Papaws (papayas)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.08	Apples, pears and quinces, fresh																								
080810.000	Apples	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
080810.000	Apples		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
080830.000	Pears	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080840.000	Quinces	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																								
080910.000	Apricots	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cherries																								
080921.000	Sour cherries (<i>Prunus cerasus</i>)	8.5 %	8.0 %	7.4 %	6.9 %	6.4 %	5.8 %	5.3 %	4.8 %	4.3 %	3.7 %	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
080929.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
080930.000	Peaches, including nectarines	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080940.000	Plums and sloes	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.10	Other fruit, fresh																								
081010.000	Strawberries	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
081010.000	Strawberries		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
081020.000	Raspberries, blackberries, mulberries and loganberries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081030.000	Black, white or red currants and gooseberries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081040.000	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081050.000	Kiwifruit	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081060.000	Durians		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081070.000	Persimmons	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0810.90	Other																								
081090.210	- Rambutan, passionfruit, litchi and carambola (star-fruit)	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081090.290	- Other	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																								
0811.10	Strawberries																								

Tariff Line	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 and Subsequent Years	Remarks	
081110.100	1 Containing added sugar	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
081110.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
081110.200	2 Other	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
081110.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries																								
081120.100	1 Containing added sugar		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081120.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0811.90	Other																								
	1 Containing added sugar																								
081190.110	(1) Pineapples	23.8 %	22.3 %	20.8 %	19.3 %	17.9 %	16.4 %	14.9 %	13.4 %	11.9 %	10.4 %	8.9 %	7.4 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081190.110	(1) Pineapples		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
081190.130	(2) Berries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190.140	(3) Sour cherries (<i>Prunus cerasus</i>)	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190.150	(4) Peaches and pears	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(5) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
081190.120	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomeamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190.190	- Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
081190.210	(1) Pineapples	23.8 %	22.3 %	20.8 %	19.3 %	17.9 %	16.4 %	14.9 %	13.4 %	11.9 %	10.4 %	8.9 %	7.4 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081190.210	(1) Pineapples		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
081190.220	(2) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomeamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Peaches, pears and berries																								
081190.230	- Berries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190.240	- Peaches and pears	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(4) Other																								
081190.280	- Camucamu		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190.290	- Other	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081190.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																									
081210.000	Cherries	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free		
0812.90	Other																									
	1 Bananas																									
081290.100	(1) If imported during the period from 1st April to 30th September	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand	
081290.100	(1) If imported during the period from 1st April to 30th September		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
081290.100	(2) If imported during the period from 1st October to 31st March	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand	
081290.100	(2) If imported during the period from 1st October to 31st March		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Orange																									
081290.200	(1) If imported during the period from 1st June to 30th November	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	
081290.200	(2) If imported during the period from 1st December to 31st May	32.0 %	30.0 %	28.0 %	26.0 %	24.0 %	22.0 %	20.0 %	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Grapefruit, including pomelos																									
081290.300	(1) If imported during the period from 1st June to 30th November	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.300	(2) If imported during the period from 1st December to 31st May	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
081290.410	(1) Lemons and limes, excluding those provisionally preserved in preservative solutions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
081290.430	(2) Chestnuts (<i>Castanea spp.</i>)	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081290.430	(2) Chestnuts (<i>Castanea spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(3) Other																								
081290.420	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.440	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	
081290.490	- Other	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
081290.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter																								
081310.000	Apricots	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081320.000	Prunes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081330.000	Apples	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0813.40	Other fruit																								
081340.010	1 Berries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
	2 Other																									
081340.021	- Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
081340.022	- Persimmons	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
081340.023	- Kehapi		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
081340.029	- Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0813.50	Mixtures of nuts or dried fruits of this Chapter																									
081350.010	1 Mixtures containing more than 50 % by weight of a single nut or dried fruit constituent, excluding those containing chestnuts (<i>Castanea spp.</i>), walnuts, pistachios, Kola nuts (<i>Cola spp.</i>), nuts of subheading 0802.90 or dried fruits of subheadings 0813.10 to 0813.40		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081350.090	2 Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.14																										
081400.000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 9 Coffee, tea, maté and spices																										
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion																									
	Coffee, not roasted																									
090111.000	Not decaffeinated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090112.000	Decaffeinated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Coffee, roasted																									

Tariff Line	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 and Subsequent Years	Remarks	
090121.000	Not decaffeinated	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
090121.000	Not decaffeinated		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
090122.000	Decaffeinated	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
090122.000	Decaffeinated		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0901.90	Other																								
090190.100	1 Coffee husks and skins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090190.200	2 Coffee substitutes containing coffee		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.02	Tea, whether or not flavoured																								
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0902.20	Other green tea (not fermented)																								
090220.100	1 Waste, unfit for beverage		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090220.200	2 Other	17.0 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
090220.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg																								
090230.010	- Black tea	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
090230.010	- Black tea		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
090230.090	- Other	17.0 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
090230.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0902.40	Other black tea (fermented) and other partly fermented tea																								
090240.100	1 Waste, unfit for beverage		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
090240.210	(1) Black tea		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090240.220	(2) Other	17.0 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
090240.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
09.03																									
090300.000	Maté	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>																							
	Pepper																							
0904.11	Neither crushed nor ground																							
090411.100	1 Put up in containers for retail sale	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
090411.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0904.12	Crushed or ground																							
090412.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090412.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>																							
0904.21	Dried, neither crushed nor ground																							
090421.100	1 Put up in containers for retail sale	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	
090421.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0904.22	Crushed or ground																							
090422.100	1 Put up in containers for retail sale	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	
090422.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.05	Vanilla																							
090510.000	Neither crushed nor ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090520.000	Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.06	Cinnamon and cinnamon-tree flowers																							
	Neither crushed nor ground																							
090611.000	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
090619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090620.000	Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.07	Cloves (whole fruit, cloves and stems)																							
0907.10	Neither crushed nor ground																							
090710.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090710.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0907.20	Crushed or ground																							
090720.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090720.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.08	Nutmeg, mace and cardamoms																							
	Nutmeg																							
0908.11	Neither crushed nor ground																							
090811.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090811.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0908.12	Crushed or ground																							
090812.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090812.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mace																							
0908.21	Neither crushed nor ground																							
090821.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090821.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
0908.22	Crushed or ground																								
090822.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090822.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cardamoms																								
0908.31	Neither crushed nor ground																								
090831.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090831.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0908.32	Crushed or ground																								
090832.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090832.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries																								
	Seeds of coriander																								
0909.21	Neither crushed nor ground																								
090921.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090921.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0909.22	Crushed or ground																								
090922.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090922.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Seeds of cumin																								
0909.31	Neither crushed nor ground																								
090931.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
090931.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0909.32	Crushed or ground																								
090932.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090932.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Seeds of anise, badian, caraway or fennel; juniper berries																								
0909.61	Neither crushed nor ground																								
090961.100	1 Put up in containers for retail sale	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	
090961.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0909.62	Crushed or ground																								
090962.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090962.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																								
	Ginger																								
0910.11	Neither crushed nor ground																								
091011.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
091011.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
091011.210	(1) Put up in containers for retail sale	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
091011.210	(1) Put up in containers for retail sale	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
091011.210	(1) Put up in containers for retail sale		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
091011.292	A Dried, whole, whether or not peeled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																								
091011.291	- Fresh	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
091011.291	- Fresh	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
091011.291	- Fresh		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
091011.299	- Other	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
091011.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0910.12	Crushed or ground																								
091012.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
091012.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
091012.210	(1) Put up in containers for retail sale	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
091012.210	(1) Put up in containers for retail sale	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
091012.210	(1) Put up in containers for retail sale		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
091012.291	- Fresh	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
091012.291	- Fresh	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
091012.291	- Fresh		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
091012.299	- Other	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
091012.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0910.20	Saffron																								
091020.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
091020.210	- Neither crushed nor ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
091020.220	- Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0910.30	Turmeric (curcuma)																								
091030.100	1 Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
091030.210	- Neither crushed nor ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
091030.220	- Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other spices																								
0910.91	Mixtures referred to in Note 1 (b) to this Chapter																								
091091.110	1 Curry	7.2 %	6.5 %	5.9 %	5.2 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
091091.210	(1) Put up in containers for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
091091.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0910.99	Other																								
	1 Put up in containers for retail sale																								
091099.911	- Thyme; bay leaves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
091099.919	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Thyme; bay leaves																								
091099.991	-- Neither crushed nor ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
091099.992	-- Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks
091099.993	-- Neither crushed nor ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
091099.994	-- Crushed or ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 10 Cereals																							
10.01	Wheat and meslin																							
	Durum wheat																							
1001.11	Seed																							
100111.010	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100111.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1001.19	Other																							
100119.010	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100119.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							

Tariff Line	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 and Subsequent Years	Remarks
1001.91	Seed																							
	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
100191.011	-- Meslin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100191.019	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
100191.091	-- Meslin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100191.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1001.99	Other																							
	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
100199.011	-- Meslin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																							
100199.016	--- For feeding purposes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
100199.019	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
100199.091	-- Meslin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																							
100199.096	--- For feeding purposes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100199.099	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
10.02	Rye																							
1002.10	Seed																							
100210.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100210.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1002.90	Other																							
100290.010	- For feeding purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100290.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
10.03	Barley																							
1003.10	Seed																							
100310.010	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
100310.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1003.90	Other																							
	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
100390.011	-- For feeding purposes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100390.019	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
100390.091	-- For feeding purposes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100390.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
10.04	Oats																							
1004.10	Seed																							
100410.010	- Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100410.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
10.05	Maize (corn)																							
1005.10	Seed																							
100510.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
100510.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1005.90	Other																							
100590.020	1 Popcorn, corn which is explosive with heating under normal air pressure		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
100590.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																							
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
100590.091	--- Intended for use in the manufacture of corn starch		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100590.095	--- For feeding purposes, stipulated by a cabinet order		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100590.092	--- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100590.096	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100590.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
10.06	Rice																							
1006.10	Rice in the husk (paddy or rough)																							

Tariff Line	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 and Subsequent Years	Remarks
100610.010	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law, imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to the Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100610.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1006.20	Husked (brown) rice																							
100620.010	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law, imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to the Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100620.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed																							

Tariff Line	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 and Subsequent Years	Remarks
100630.010	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law, imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to the Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100630.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1006.40	Broken rice																							
100640.010	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law, imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to the Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
100640.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
10.07	Grain sorghum																							
1007.10	Seed																							
100710.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100710.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1007.90	Other																							

Tariff Line	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 and Subsequent Years	Remarks
100790.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
10.08	Buckwheat, millet and canary seeds; other cereals																							
1008.10	Buckwheat																							
100810.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100810.090	2 Other	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
100810.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Millet																							
100821.000	Seed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100829.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100830.000	Canary seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1008.40	Fonio (<i>Digitaria spp.</i>)																							
100840.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
100840.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1008.50	Quinoa (<i>Chenopodium quinoa</i>)																							
100850.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
100850.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
1008.60	Triticale																									
100860.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
	2 Other																									
100860.210	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U			
100860.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U			
1008.90	Other cereals																									
100890.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
100890.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten																										
11.01																										
1101.00	Wheat or meslin flour																									

Tariff Line	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 and Subsequent Years	Remarks	
	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110100.011	-- For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110100.091	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110100.200	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
11.02	Cereal flours other than of wheat or meslin																								
110220.000	Maize (corn) flour	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
110220.000	Maize (corn) flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1102.90	Other																								
	1 Barley flour																								
110290.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
110290.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Triticale flour																							
110290.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110290.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Rice flour																							
110290.310	- Imported by Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110290.390	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	4 Other																							
110290.410	- Rye flour	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
110290.490	- Other	21.3 %	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
11.03	Cereal groats, meal and pellets																							
	Groats and meal																							
1103.11	Of wheat																							

Tariff Line	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 and Subsequent Years	Remarks
110311.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110311.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110313.000	Of maize (corn)	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
110313.000	Of maize (corn)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1103.19	Of other cereals																							
	1 Of barley																							
110319.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110319.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Of triticale																							

Tariff Line	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 and Subsequent Years	Remarks
110319.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110319.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110319.400	3 Of oats	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Of rice																							
110319.510	- Imported by Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110319.590	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110319.300	5 Other	17.0 %	15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1103.20	Pellets																							
	1 Of wheat																							

Tariff Line	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 and Subsequent Years	Remarks
110320.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110320.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110320.200	2 Of oats	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Of maize (corn) or rice																							
110320.310	(1) Of maize (corn)	21.3 %	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Of rice																							
110320.350	- Imported by Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110320.390	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	4 Of barley																							

Tariff Line	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 and Subsequent Years	Remarks	
110320.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110320.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	5 Of triticale																								
110320.510	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110320.590	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110320.600	6 Other	17.0 %	15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground																								
	Rolled or flaked grains																								
110412.000	Of oats	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1104.19	Of other cereals																								
	1 Of wheat or triticale																								
	[1] Of wheat																								

Tariff Line	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 and Subsequent Years	Remarks
110419.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Of triticale																							
110419.121	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Of maize (corn) or rice																							
110419.210	(1) Of maize (corn)	21.3 %	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Of rice																							

Tariff Line	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 and Subsequent Years	Remarks	
110419.250	- Imported by Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Of barley																								
110419.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.300	4 Other	17.0 %	15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other worked grains (for example, hulled, pearled, sliced or kibbled)																								
110422.000	Of oats	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1104.23	Of maize (corn)																								
110423.010	1 Intended for use in the manufacture of cornflakes	16.2 %	15.2 %	14.2 %	13.2 %	12.2 %	11.1 %	10.1 %	9.1 %	8.1 %	7.1 %	6.1 %	5.1 %	4.1 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
110423.010	1 Intended for use in the manufacture of cornflakes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
110423.090	2 Other	18.0 %	16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
110423.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1104.29	Of other cereals																								
	1 Of wheat or triticale																								
	[1] Of wheat																								
110429.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110429.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Of triticale																								

Tariff Line	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 and Subsequent Years	Remarks
110429.121	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110429.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Of rice																							
110429.250	- Imported by Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110429.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Of barley																							
110429.410	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
110429.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	4 Other																								
110429.310	- Of buckwheat	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
110429.310	- Of buckwheat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
110429.390	- Other	17.0 %	15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
110430.000	Germ of cereals, whole, rolled, flaked or ground	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
110430.000	Germ of cereals, whole, rolled, flaked or ground		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes																								
110510.000	Flour, meal and powder	20.0 %	18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
110520.000	Flakes, granules and pellets	20.0 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	6.2 %	Treatment for ASEAN, Australia, and New Zealand
110520.000	Flakes, granules and pellets		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8																								
110610.000	Of the dried leguminous vegetables of heading 07.13	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
110610.000	Of the dried leguminous vegetables of heading 07.13		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1106.20	Of sago or of roots or tubers of heading 07.14																								
	- Of manioc																								
110620.110	-- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
110620.190	-- Other	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
110620.190	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
110620.200	- Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
110620.200	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1106.30	Of the products of Chapter 8																								
	- Flour, meal and powder of bananas																								
110630.110	-- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
110630.190	-- Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
110630.200	- Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
11.07	Malt, whether or not roasted																								

Tariff Line	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 and Subsequent Years	Remarks
1107.10	Not roasted																							
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.																							
110710.011	-- Fumigated with peat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110710.021	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
110710.019	-- Fumigated with peat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110710.029	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1107.20	Roasted																							
110720.010	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110720.020	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
11.08	Starches; inulin																							
	Starches																							
1108.11	Wheat starch																							

Tariff Line	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 and Subsequent Years	Remarks
110811.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110811.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1108.12	Maize (corn) starch																							
	- Concerning (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manioc (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20-1-(2)-D-(b) and (7) Food preparations of subheading 1901.90-1-(2)-D-(b), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01.																							
110812.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110812.020	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110812.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1108.13	Potato starch																							
	- For "the Pooled Quota of starch or similar articles"																							

Tariff Line	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 and Subsequent Years	Remarks
110813.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110813.020	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110813.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1108.14	Manioc (cassava) starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110814.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110814.020	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110814.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1108.19	Other starches																							
	- Sago starch																							
	-- For "the Pooled Quota of starch or similar articles"																							
110819.011	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110819.012	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110819.019	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
	-- For "the Pooled Quota of starch or similar articles"																							
110819.091	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110819.092	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110819.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1108.20	Inulin																							

Tariff Line	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 and Subsequent Years	Remarks	
110820.010	- For "the Pooled Quota of starch or similar articles"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
110820.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
11.09																									
110900.000	Wheat gluten, whether or not dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder																									
12.01	Soya beans, whether or not broken																								
1201.10	Seed																								
120110.010	- Of yellowish white		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1201.90	Other																								
120190.010	- Of yellowish white		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken																								
1202.30	Seed																								
	- Concerning Ground-nuts in this subheading, subheadings 1202.41 and 1202.42, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 75,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.																								
120230.011	-- In shell		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
120230.019	-- Shelled, whether or not broken		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
120230.091	-- In shell		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
120230.099	-- Shelled, whether or not broken		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							
1202.41	In shell																							
120241.010	- For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
120241.091	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
120241.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1202.42	Shelled, whether or not broken																							
120242.010	- For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
120242.091	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
120242.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
12.03																								
120300.000	Copra		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.04																								

Tariff Line	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 and Subsequent Years	Remarks	
120400.000	Linseed, whether or not broken		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.05	Rape or colza seeds, whether or not broken																								
120510.000	Low erucic acid rape or colza seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.06																									
120600.000	Sunflower seeds, whether or not broken		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.07	Other oil seeds and oleaginous fruits, whether or not broken																								
120710.000	Palm nuts and kernels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cotton seeds																								
120721.000	Seed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120730.000	Castor oil seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120740.000	Sesamum seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120750.000	Mustard seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120760.000	Safflower (<i>Carthamus tinctorius</i>) seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120770.000	Melon seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
120791.000	Poppy seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1207.99	Other																								
120799.010	- Hemp seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120799.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard																								
120810.000	Of soya beans		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120890.000	Other	4.2 %	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
12.09	Seeds, fruit and spores, of a kind used for sowing																								
120910.000	Sugar beet seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Seeds of forage plants																								
120921.000	Lucerne (alfalfa) seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120922.000	Clover (<i>Trifolium spp.</i>) seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120923.000	Fescue seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120924.000	Kentucky blue grass (<i>Poa pratensis L.</i>) seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120925.000	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1209.29	Other																								
120929.010	- Timothy grass seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120929.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120930.000	Seeds of herbaceous plants cultivated principally for their flowers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
1209.91	Vegetable seeds																								
120991.010	- Radish seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120991.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
120999.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin																								
121010.000	Hop cones, neither ground nor powdered nor in the form of pellets	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin																								
121020.100	- Hop cones		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121020.200	- Lupulin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered																								
121120.000	Ginseng roots	4.3 %	4.0 %	3.8 %	3.5 %	3.2 %	3.0 %	2.7 %	2.4 %	2.2 %	1.9 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
121120.000	Ginseng roots	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	4.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
121120.000	Ginseng roots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
121130.000	Coca leaf		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121140.000	Poppy straw		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1211.90	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Jaborandi leaves, patchouli leaves, senna leaves, bear berry leaves, nux vomica, cubebs, colocynth pulp, colchicum seeds, tonka beans, strophanthus seeds, seeds of Plantago psyllium, cinchona bark, condurango bark, cascara sagrada, ipecac root, stem and roots of plants of the genus <i>Gentiana</i> , senega root, polygala, nard or spike nard, calumba root, squill, jalap root, derris root, Indian serpentine root, aristolochia root, bletilla root, cube root, wormseed and similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang), aloes wood, sophora flower, rhubarb and liquorice roots																								
121190.110	- Wormseed and similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang), aloes wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.120	- Liquorice roots		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.700	2 Pyrethrum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.600	3 Cannabis plant		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																								
	(1) Stem, bark and roots and goods set out in the Additional Note 1 to Chapter 12 in Annex to the Customs Tariff Law (Law No. 54 of 1910), dried, other than crushed or powdered																								
121190.931	- Goods set out in the Additional Note 1 to Chapter 12 in Annex to the Customs Tariff Law (Law No. 54 of 1910)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.939	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
121190.991	- Sandal woods		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.992	- Job's tears		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121190.999	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included																								
	Seaweeds and other algae																								
1212.21	Fit for human consumption																								
121221.100	1 Formed into rectangular (including square) papery sheets not more than 430 cm ² /piece		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
121221.200	2 <i>Porphyra</i> spp. and other seaweeds mixed with <i>Porphyra</i> spp. other than those specified in 1 above		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Other																								
121221.310	- Hijiki (<i>Hizikia fusiformis</i>)	10.5 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	Treatment for ASEAN, Australia, and New Zealand	
121221.310	- Hijiki (<i>Hizikia fusiformis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Wakame (<i>Undaria pinnatifida</i>)																								
121221.321	-- Dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																								
121221.322	--- Preserved in normal temperature		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
121221.329	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
121221.390	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1212.29	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 <i>Gloiopeltis</i> spp., <i>Porphyra</i> spp., <i>Enteromorpha</i> spp., <i>Monostroma</i> spp., <i>Kjellmaniella</i> spp. or <i>Laminaria</i> spp.																								
121229.110	- Of <i>Gloiopeltis</i> spp.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121229.190	- Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Tengusa (<i>Gelidiaceae</i>) and other seaweeds of a kind used for manufacturing agar-agar																								
121229.211	-- Of <i>Gelidiaceae</i> (Tengusa family)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121229.219	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121229.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
121291.000	Sugar beet		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121292.000	Locust beans (carob)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121293.000	Sugar cane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121294.000	Chicory roots		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1212.99	Other																								
	1 Tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered																								

Tariff Line	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 and Subsequent Years	Remarks	
121299.110	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 267 tons (equivalent quantity to ruder flour converted by the way stipulated by a cabinet order), in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
121299.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
121299.910	- Apricot, peach (including nectarine) or plum stones and kernels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121299.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.13																									
121300.000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets																								
121410.000	Lucerne (alfalfa) meal and pellets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1214.90	Other																								
121490.010	- In cube		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
121490.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 13 Lac; gums, resins and other vegetable saps and extracts																								
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)																								

Tariff Line	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 and Subsequent Years	Remarks
130120.000	Gum Arabic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1301.90	Other																							
130190.100	1 Shellac and other refined lac		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
130190.910	- Seed lac		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130190.920	- Other lac		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130190.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products																							
	Vegetable saps and extracts																							
130211.000	Opium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130212.000	Of liquorice		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130213.000	Of hops		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1302.19	Other																							
	1 Bases for beverage																							
130219.110	(1) Obtained from a single material of vegetable origin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
130219.110	(1) Obtained from a single material of vegetable origin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
130219.120	(2) Other	16.5 %	15.5 %	14.4 %	13.4 %	12.4 %	11.3 %	10.3 %	9.3 %	8.3 %	7.2 %	6.2 %	5.2 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Free	Free	Free	Free	
	2 Of pyrethrum or of the roots of plants containing rotenone																							

Tariff Line	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 and Subsequent Years	Remarks	
130219.310	(1) Pyrethrum extract		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130219.390	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
130219.210	(1) Urushi (Japan lacquer) , crude		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130219.220	(2) Extracts or tincture of cannabis and crude cocaine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Other																								
130219.231	A Of an alcoholic strength by volume of 50 % vol. or higher		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130219.239	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130220.000	Pectic substances, pectinates and pectates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mucilages and thickeners, whether or not modified, derived from vegetable products																								
130231.000	Agar-agar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds																								
130232.010	- Locust bean gum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130232.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
130239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included																								
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)																								
140110.000	Bamboos	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
140120.000	Rattans		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1401.90	Other																								
140190.100	1 Rushes, Shichitoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>)	8.5 %	8.0 %	7.4 %	6.9 %	6.4 %	5.8 %	5.3 %	4.8 %	4.3 %	3.7 %	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
140190.100	1 Rushes, Shichitoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
140190.210	(1) Kudzu vine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140190.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
14.04	Vegetable products not elsewhere specified or included																								
140420.000	Cotton linters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1404.90	Other																								
	1 Vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material, vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles, raw vegetable materials of a kind used primarily in dyeing or tanning, residues resulting from extraction of pyrethrum extract, gampi, nuts (including their shells, whether or not ground), and hard seeds and pips																								
140490.110	- Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.120	- Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.130	- Raw vegetable materials of a kind used primarily in dyeing or tanning		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
140490.140	- Residues resulting from extraction of pyrethrum extract		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.200	- Gampi, nuts (including their shells, whether or not ground), and hard seeds and pips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.300	2 Of <i>Machilus thunbergii</i> or of loofah		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.410	3 Mizugoke (Sphagnum moss)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																								
	- Leaves of Kashiwa or Sarutori Ibara																								
140490.491	-- Leaves of Kashiwa (<i>Quercus dentata</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.492	-- Leaves of Sarutori Ibara (<i>Smilax China L.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.499	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																									
Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																									
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																								
1501.10	Lard																								
150110.100	1 Of an acid value exceeding 1.3		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150110.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1501.20	Other pig fat																								
150120.100	1 Of an acid value exceeding 1.3		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150120.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
150190.000	Other	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03																								

Tariff Line	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 and Subsequent Years	Remarks	
1502.10	Tallow																								
	- Of bovine animals																								
150210.011	-- For feeding purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150210.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1502.90	Other																								
	- Of bovine animals																								
150290.011	-- For feeding purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150290.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150290.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.03																									
150300.000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																								
150410.000	Fish-liver oils and their fractions	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150420.000	Fats and oils and their fractions, of fish, other than liver oils	7.0 % or 4.20 yen/kg, whichever is the greater	6.6 % or 3.94 yen/kg, whichever is the greater	6.1 % or 3.68 yen/kg, whichever is the greater	5.7 % or 3.41 yen/kg, whichever is the greater	5.3 % or 3.15 yen/kg, whichever is the greater	4.8 % or 2.89 yen/kg, whichever is the greater	4.4 % or 2.63 yen/kg, whichever is the greater	3.9 % or 2.36 yen/kg, whichever is the greater	3.5 % or 2.10 yen/kg, whichever is the greater	3.1 % or 1.84 yen/kg, whichever is the greater	2.6 % or 1.58 yen/kg, whichever is the greater	2.2 % or 1.31 yen/kg, whichever is the greater	1.8 % or 1.05 yen/kg, whichever is the greater	1.3 % or 0.79 yen/kg, whichever is the greater	0.9 % or 0.53 yen/kg, whichever is the greater	0.4 % or 0.26 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150420.000	Fats and oils and their fractions, of fish, other than liver oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1504.30	Fats and oils and their fractions, of marine mammals																								

Tariff Line	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 and Subsequent Years	Remarks	
150430.010	1 Whale oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
150430.090	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
15.05																									
1505.00	Wool grease and fatty substances derived therefrom (including lanolin)																								
150500.100	1 Wool grease, crude	1.2 %	1.1 %	1.1 %	1.0 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.5 %	0.5 %	0.4 %	0.3 %	0.2 %	0.2 %	0.1 %	Free	Free	Free	Free	Free	Free		
150500.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
15.06																									
150600.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																								
1507.10	Crude oil, whether or not degummed																								
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	10.22 yen/kg	9.54 yen/kg	8.86 yen/kg	8.18 yen/kg	7.49 yen/kg	6.81 yen/kg	6.13 yen/kg	5.45 yen/kg	4.77 yen/kg	4.09 yen/kg	3.41 yen/kg	2.73 yen/kg	2.04 yen/kg	1.36 yen/kg	0.68 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150710.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
150710.200	2 Other	13.20 yen/kg	12.38 yen/kg	11.55 yen/kg	10.73 yen/kg	9.90 yen/kg	9.08 yen/kg	8.25 yen/kg	7.43 yen/kg	6.60 yen/kg	5.78 yen/kg	4.95 yen/kg	4.13 yen/kg	3.30 yen/kg	2.48 yen/kg	1.65 yen/kg	0.83 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150710.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
150790.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified																								

Tariff Line	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 and Subsequent Years	Remarks	
1508.10	Crude oil																								
150810.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
150810.200	2 Other	10.40 yen/kg	9.75 yen/kg	9.10 yen/kg	8.45 yen/kg	7.80 yen/kg	7.15 yen/kg	6.50 yen/kg	5.85 yen/kg	5.20 yen/kg	4.55 yen/kg	3.90 yen/kg	3.25 yen/kg	2.60 yen/kg	1.95 yen/kg	1.30 yen/kg	0.65 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150810.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
150890.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified																								
150910.000	Virgin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.10																									
151000.000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified																								
151110.000	Crude oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1511.90	Other																								
151190.010	1 Palm stearin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151190.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																								
	Sunflower-seed or safflower oil and fractions thereof																								

Tariff Line	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 and Subsequent Years	Remarks
1512.11	Crude oil																							
	1 Of an acid value exceeding 0.6																							
151211.110	- Sunflower-seed oil		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
151211.210	- Safflower oil	8.50 yen/kg	7.97 yen/kg	7.44 yen/kg	6.91 yen/kg	6.38 yen/kg	5.84 yen/kg	5.31 yen/kg	4.78 yen/kg	4.25 yen/kg	3.72 yen/kg	3.19 yen/kg	2.66 yen/kg	2.13 yen/kg	1.59 yen/kg	1.06 yen/kg	0.53 yen/kg	Free	Free	Free	Free	Free	Free	
	2 Other																							
151211.120	- Sunflower-seed oil	10.40 yen/kg	9.75 yen/kg	9.10 yen/kg	8.45 yen/kg	7.80 yen/kg	7.15 yen/kg	6.50 yen/kg	5.85 yen/kg	5.20 yen/kg	4.55 yen/kg	3.90 yen/kg	3.25 yen/kg	2.60 yen/kg	1.95 yen/kg	1.30 yen/kg	0.65 yen/kg	Free	Free	Free	Free	Free	Free	
151211.220	- Safflower oil		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1512.19	Other																							
151219.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	9.75 yen/kg	9.10 yen/kg	8.45 yen/kg	7.80 yen/kg	7.15 yen/kg	6.50 yen/kg	5.85 yen/kg	5.20 yen/kg	4.55 yen/kg	3.90 yen/kg	3.25 yen/kg	2.60 yen/kg	1.95 yen/kg	1.30 yen/kg	0.65 yen/kg	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
151219.010	- Sunflower-seed oil and its fractions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
151219.090	- Safflower oil and its fractions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Cotton-seed oil and its fractions																							
1512.21	Crude oil, whether or not gossypol has been removed																							
151221.010	- Used for the manufacture of canned fish or shellfish for export		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151221.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1512.29	Other																							
151229.010	- Used for the manufacture of canned fish or shellfish for export		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
151229.090	- Other	8.50 yen/kg	7.97 yen/kg	7.44 yen/kg	6.91 yen/kg	6.38 yen/kg	5.84 yen/kg	5.31 yen/kg	4.78 yen/kg	4.25 yen/kg	3.72 yen/kg	3.19 yen/kg	2.66 yen/kg	2.13 yen/kg	1.59 yen/kg	1.06 yen/kg	0.53 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
151229.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified																								
	Coconut (copra) oil and its fractions																								
151311.000	Crude oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Palm kernel or babassu oil and fractions thereof																								
1513.21	Crude oil																								
151321.100	1 Palm kernel oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Babassu oil																								
151321.210	(1) Of an acid value exceeding 0.6		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151321.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1513.29	Other																								
151329.100	1 Palm kernel oil and its fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151329.200	2 Babassu oil and its fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																								
	Low erucic acid rape or colza oil and its fractions																								
1514.11	Crude oil																								

Tariff Line	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 and Subsequent Years	Remarks	
151411.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
151411.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
151419.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	Other																								
1514.91	Crude oil																								
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	10.22 yen/kg	9.54 yen/kg	8.86 yen/kg	8.18 yen/kg	7.49 yen/kg	6.81 yen/kg	6.13 yen/kg	5.45 yen/kg	4.77 yen/kg	4.09 yen/kg	3.41 yen/kg	2.73 yen/kg	2.04 yen/kg	1.36 yen/kg	0.68 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
151491.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
151491.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
151499.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																								
	Linseed oil and its fractions																								
151511.000	Crude oil		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
151519.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Maize (corn) oil and its fractions																								
1515.21	Crude oil																								
151521.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
151521.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
151529.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks		
151530.000	Castor oil and its fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1515.50	Sesame oil and its fractions																									
151550.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
151550.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
1515.90	Other																									
	1 Oiticica oil and its fractions, tung oil and its fractions																									
151590.110	- Tung oil and its fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
151590.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Camellia oil, Urushi wax and Haze wax and their fractions																									
151590.200	- Camellia oil and its fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
151590.300	- Urushi wax and Haze wax and their fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
151590.600	3 Jojoba oil and its fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	4 Other																									
	(1) Of an acid value exceeding 0.6																									
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	4.20 yen/kg	Treatment for ASEAN, Australia, and New Zealand
151590.410	- Rice bran oil and its fractions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
151590.510	- Other	8.50 yen/kg	7.97 yen/kg	7.44 yen/kg	6.91 yen/kg	6.38 yen/kg	5.84 yen/kg	5.31 yen/kg	4.78 yen/kg	4.25 yen/kg	3.72 yen/kg	3.19 yen/kg	2.66 yen/kg	2.13 yen/kg	1.59 yen/kg	1.06 yen/kg	0.53 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
151590.510	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
151590.420	- Rice bran oil and its fractions		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
151590.520	- Other	10.40 yen/kg	9.75 yen/kg	9.10 yen/kg	8.45 yen/kg	7.80 yen/kg	7.15 yen/kg	6.50 yen/kg	5.85 yen/kg	5.20 yen/kg	4.55 yen/kg	3.90 yen/kg	3.25 yen/kg	2.60 yen/kg	1.95 yen/kg	1.30 yen/kg	0.65 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
151590.520	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared																								
151610.000	Animal fats and oils and their fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1516.20	Vegetable fats and oils and their fractions																								
151620.010	- Hydrogenated castor oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151620.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																								
151710.000	Margarine, excluding liquid margarine	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
151710.000	Margarine, excluding liquid margarine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1517.90	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																								
151790.110	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790.190	(2) Other	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																								
151790.210	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790.290	(2) Other	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	Treatment for ASEAN, Australia, and New Zealand
151790.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
151790.300	3 Oils of a kind used as mould release	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790.400	4 Shortening	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
151790.400	4 Shortening		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
151790.900	5 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
151790.900	5 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
15.18																									
151800.000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.20																									
152000.000	Glycerol, crude; glycerol waters and glycerol lyes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
1521.10	Vegetable waxes																								
152110.010	- Carnauba wax		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
152110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1521.90	Other																								
	1 Beeswax or spermaceti																								
152190.010	- Beeswax	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
152190.010	- Beeswax		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
152190.091	- Spermaceti		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
152190.099	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.22																									

Tariff Line	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 and Subsequent Years	Remarks	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes																								
152200.100	1 Degras		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
152200.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																									
Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates																									
16.01																									
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
16.02	Other prepared or preserved meat, meat offal or blood																								
160210.000	Homogenised preparations	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160210.000	Homogenised preparations		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1602.20	Of liver of any animal																								
160220.010	1 Of bovine animals or swine	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160220.010	1 Of bovine animals or swine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
160220.091	- In airtight containers	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
160220.099	- Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
160220.099	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	Of poultry of heading 01.05																									
1602.31	Of turkeys																									
160231.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand	
160231.210	(1) Containing meat or meat offal of bovine animals or swine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160231.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1602.32	Of fowls of the species <i>Gallus domesticus</i>																									
160232.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand	
160232.210	(1) Containing meat or meat offal of bovine animals or swine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
160232.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
1602.39	Other																								
160239.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160239.210	(1) Containing meat or meat offal of bovine animals or swine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160239.290	(2) Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160239.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Of swine																								
1602.41	Hams and cuts thereof																								
	1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								
160241.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
160241.090	2 Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand	
160241.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
1602.42	Shoulders and cuts thereof																								
	1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								
160242.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
160242.090	2 Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand	
160242.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
1602.49	Other, including mixtures																								
160249.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								
160249.210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160249.220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160249.290	(2) Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
160249.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1602.50	Of bovine animals																								
160250.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Internal organs and tongues of bovine animals																								
160250.210	- In airtight containers, containing vegetables	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.210	- In airtight containers, containing vegetables		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
160250.291	-- Simply boiled in water	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.291	-- Simply boiled in water		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	-- Other																								
160250.292	--- In airtight containers	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.292	--- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.299	--- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.299	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	A Containing less than 30 % by weight of a meat and edible meat offal other than internal organs and tongues																								
	- In airtight containers, containing vegetables																								
160250.310	-- Containing rice	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.310	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
160250.320	-- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.320	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
	-- Containing rice																								
160250.331	--- In airtight containers	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.331	--- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.339	--- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.339	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	-- Other																								
160250.391	--- In airtight containers	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.391	--- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.399	--- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
160250.399	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	B Other																									
	(a) Dried after simply boiled in water																									
	- In airtight containers																									
160250.410	-- Not chilled or frozen	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand	
160250.410	-- Not chilled or frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.420	-- Other	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand	
160250.420	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.490	- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand	
160250.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(b) Beef jerky																									
	- In airtight containers																									
160250.510	-- Not chilled or frozen	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
160250.510	-- Not chilled or frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
160250.520	-- Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.520	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.590	- Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.590	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.600	(c) Corned beef	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.600	(c) Corned beef		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(d) Other																								
160250.700	In airtight containers, containing vegetables	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.700	In airtight containers, containing vegetables		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																								

Tariff Line	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 and Subsequent Years	Remarks	
160250.810	- Simply boiled in water	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	45.0 %	Treatment for ASEAN, Australia, and New Zealand	
160250.810	- Simply boiled in water		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.890	- Other	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	38.3 %	Treatment for ASEAN, Australia, and New Zealand
160250.890	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																								
160250.910	- Simply boiled in water	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.910	- Simply boiled in water		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
160250.991	-- In airtight containers	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand
160250.991	-- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160250.999	-- Other	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	50.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
160250.999	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1602.90	Other, including preparations of blood of any animal																								
160290.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
160290.210	(1) Containing meat or meat offal of bovine animals or swine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160290.290	(2) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
160290.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
16.03																									
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																								
160300.010	1 Extracts and juices of meat	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	Treatment for ASEAN, Australia, and New Zealand
160300.010	1 Extracts and juices of meat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
160300.090	2 Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160300.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs																								
	Fish, whole or in pieces, but not minced																								
1604.11	Salmon																								
160411.010	- Other than in airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160411.010	- Other than in airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160411.090	- Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160411.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160412.000	Herrings	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160412.000	Herrings		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1604.13	Sardines, sardinella and brisling or sprats																								

Tariff Line	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 and Subsequent Years	Remarks		
160413.010	- In airtight containers	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
160413.010	- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
160413.090	- Other	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
160413.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
1604.14	Tunas, skipjack and bonito (<i>Sarda spp.</i>)																									
160414.010	- Skipjack and other bonito, in airtight containers	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
160414.010	- Skipjack and other bonito, in airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																									
160414.091	-- Skipjack and other bonito, boiled and dried	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
160414.091	-- Skipjack and other bonito, boiled and dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160414.092	-- Tunas, in airtight containers	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
160414.092	-- Tunas, in airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160414.099	-- Other	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160414.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160415.000	Mackerel	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160415.000	Mackerel		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160416.000	Anchovies	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160416.000	Anchovies		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160417.000	Eels	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160417.000	Eels		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1604.19	Other																								
160419.020	- Boiled and dried fish	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
160419.090	- Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160419.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1604.20	Other prepared or preserved fish																								
	1 Hard roes																								
	(1) Of Nishin (<i>Clupea spp.</i>) and Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)																								
	- Of Nishin (<i>Clupea spp.</i>)																								
160420.011	-- In airtight containers	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160420.012	-- Other	11.0 %	10.3 %	9.6 %	8.9 %	8.3 %	7.6 %	6.9 %	6.2 %	5.5 %	4.8 %	4.1 %	3.4 %	2.8 %	2.1 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160420.012	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160420.015	- Of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)	9.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160420.015	- Of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160420.019	(2) Other	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160420.019	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
160420.020	2 Other	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
160420.020	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	Caviar and caviar substitutes																									
160431.000	Caviar	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1604.32	Caviar substitutes																									
160432.010	- Ikura	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
160432.010	- Ikura		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
160432.090	- Other	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
160432.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																									
1605.10	Crab																									
160510.010	1 In airtight containers	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
160510.010	1 In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
160510.021	- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
160510.029	- Other	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160510.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Shrimps and prawns																								
1605.21	Not in airtight container																								
	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine																								
160521.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160521.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160521.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
160521.021	- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160521.029	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160521.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
1605.29	Other																								
	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine																								
160529.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160529.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
160529.021	- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160529.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1605.30	Lobster																								
160530.010	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160530.010	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160530.020	2 Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
1605.40	Other crustaceans																								
	1 Ebi																								
160540.011	(1) Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160540.011	(1) Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
160540.012	(2) Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160540.012	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160540.200	2 Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Molluscs																								
1605.51	Oysters																								
160551.010	- In airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160551.010	- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160551.090	- Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160551.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
160552.000	Scallops, including queen scallops	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160552.000	Scallops, including queen scallops		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1605.53	Mussels																								

Tariff Line	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 and Subsequent Years	Remarks	
160553.010	- In airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160553.010	- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160553.090	- Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1605.54	Cuttle fish and squid																								
	- In airtight containers																								
160554.011	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160554.019	-- Other	10.5 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
160554.019	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
160554.091	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160554.099	-- Other	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	Treatment for ASEAN, Australia, and New Zealand
160554.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1605.55	Octopus																								

Tariff Line	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 and Subsequent Years	Remarks	
160555.010	- In airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160555.010	- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160555.090	- Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160555.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1605.56	Clams, cockles and arkshells																								
160556.010	- In airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160556.010	- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160556.090	- Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160556.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160557.000	Abalone	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160557.000	Abalone		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
1605.58	Snails, other than sea snails																								
160558.010	- In airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160558.010	- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160558.090	- Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1605.59	Other																								
	1 Cuttle fish and Squid																								
	- In airtight containers																								
160559.111	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160559.119	-- Other	10.5 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
160559.119	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
160559.191	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160559.199	-- Other	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	Treatment for ASEAN, Australia, and New Zealand
160559.199	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
160559.210	- Scallops (<i>Pectinidae</i>), other than those of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> and queen scallops	9.6 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160559.210	- Scallops (<i>Pectinidae</i>), other than those of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> and queen scallops		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
160559.291	-- In airtight containers	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160559.291	-- In airtight containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160559.299	-- Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160559.299	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other aquatic invertebrates																								
160561.000	Sea cucumbers	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160561.000	Sea cucumbers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160562.000	Sea urchins	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
160562.000	Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160563.000	Jellyfish	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1605.69	Other																								
160569.100	1 Sea urchins	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160569.100	1 Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160569.200	2 Jellyfish	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160569.300	3 Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 17 Sugars and sugar confectionery																									
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																								
	Raw sugar not containing added flavouring or colouring matter																								
1701.12	Beet sugar																								
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5 °		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170112.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1701.14	Other cane sugar																								
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5 °																								

Tariff Line	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 and Subsequent Years	Remarks
170114.110	(1) Sugar centrifugal		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170114.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170114.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							
170191.000	Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1701.99	Other																							
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170199.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel																							
	Lactose and lactose syrup																							
170211.000	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170219.000	Other	8.5 %	7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1702.20	Maple sugar and maple syrup																							
170220.100	1 Maple sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170220.200	2 Maple syrup		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose																							
170230.100	1 Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							

Tariff Line	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 and Subsequent Years	Remarks	
170230.210	(1) Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	(2) Other																								
170230.221	A Refined	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
170230.221	A Refined		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
170230.229	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar																								
170240.100	1 Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
170240.210	- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170240.220	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170250.000	Chemically pure fructose		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar																								
170260.100	1 Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
170260.210	- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170260.220	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Sugar																								
170290.110	- Sugar centrifugal		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170290.190	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
170290.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Sugar syrup																								
170290.211	- Of sugar centrifugal		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170290.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Artificial honey and Caramel																								
170290.290	- Artificial honey		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170290.300	- Caramel		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	4 Hi-test-molasses																								
170290.410	(1) Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170290.420	(2) Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
170290.420	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	5 Other																								
170290.510	(1) Containing added flavouring or colouring matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
170290.521	A Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																								
170290.522	(a) Sorbose	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170290.523	(b) Maltose	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
170290.523	(b) Maltose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
170290.529	(c) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
17.03	Molasses resulting from the extraction or refining of sugar																								
1703.10	Cane molasses																								
170310.020	1 Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
170310.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
170310.091	-- Concerning molasses for manufacturing alcohol of this subheading 2 and subheading 1703.90-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order Note: The tariff quota shall be calculated in consideration of demand for and supply of materials used for manufacturing alcohol including sugar cane in the current fiscal year (April-March) and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
170310.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
1703.90	Other																								
170390.020	1 Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
170390.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs administration.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
170390.091	-- Intended for manufacturing alcohol, for the Pooled Quota		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
170390.099	-- Other	15.30 yen/kg	14.65 yen/kg	14 yen/kg	13.36 yen/kg	12.71 yen/kg	12.06 yen/kg	11.41 yen/kg	10.77 yen/kg	10.12 yen/kg	9.47 yen/kg	8.82 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	8.18 yen/kg	Treatment for ASEAN, Australia, and New Zealand
170390.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
17.04	Sugar confectionery (including white chocolate), not containing cocoa																								

Tariff Line	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 and Subsequent Years	Remarks	
170410.000	Chewing gum, whether or not sugar-coated	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	Treatment for ASEAN, Australia, and New Zealand	
170410.000	Chewing gum, whether or not sugar-coated		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
1704.90	Other																								
170490.100	1 Liquorice extract, not put up as confectionery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
170490.210	- Candies	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
170490.210	- Candies		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
170490.220	- Caramels	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
170490.220	- Caramels		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
170490.230	- White chocolate	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
170490.230	- White chocolate		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
170490.290	- Other	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
170490.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
Chapter 18 Cocoa and cocoa preparations																									
18.01																									
180100.000	Cocoa beans, whole or broken, raw or roasted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.02																									
180200.000	Cocoa shells, husks, skins and other cocoa waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.03	Cocoa paste, whether or not defatted																								
180310.000	Not defatted	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180320.000	Wholly or partly defatted	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.04																									
180400.000	Cocoa butter, fat and oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.05																									
180500.000	Cocoa powder, not containing added sugar or other sweetening matter	12.9 %	12.1 %	11.3 %	10.5 %	9.7 %	8.9 %	8.1 %	7.3 %	6.5 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
180500.000	Cocoa powder, not containing added sugar or other sweetening matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
18.06	Chocolate and other food preparations containing cocoa																								
1806.10	Cocoa powder, containing added sugar or other sweetening matter																								

Tariff Line	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 and Subsequent Years	Remarks	
180610.100	1 Containing added sugar	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand	
180610.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180610.200	2 Other	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10 %																								
	(1) Containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180620.311	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
180620.319	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																								
180620.321	A Containing added sugar	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
180620.321	A Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180620.322	B Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
180620.322	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Containing added sugar																								
	A Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste																								
180620.111	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
180620.111	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180620.119	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
180620.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180620.190	B Other	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
180620.190	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
180620.210	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated in consideration of demand for and supply of powdered milk and such food preparations for manufacture of chocolate in the current fiscal year (April-March) and other relevant conditions.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
180620.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	Other, in blocks, slabs or bars																								
180631.000	Filled	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
180631.000	Filled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1806.32	Not filled																								
180632.100	1 Chocolate confectionery	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
180632.100	1 Chocolate confectionery		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
	(1) Containing added sugar																								
180632.211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
180632.211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180632.219	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
180632.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
180632.220	(2) Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
180632.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1806.90	Other																								
180690.100	1 Chocolate confectionery	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
180690.100	1 Chocolate confectionery		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10 %																								
	A Containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180690.311	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
180690.319	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																								
180690.321	(a) Containing added sugar	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
180690.321	(a) Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
180690.322	(b) Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand	
180690.322	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	A Containing added sugar																								
180690.211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
180690.211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180690.219	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
180690.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
180690.220	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products																									
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																								
1901.10	Preparations for infant use, put up for retail sale																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter																								
	(1) Of a milkfat content, by weight, not exceeding 30 %																								
190110.111	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190110.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																								
190110.121	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190110.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190110.211	A Containing added sugar	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190110.211	A Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190110.219	B Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
190110.219	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
190110.221	A Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190110.229	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05																							
	1 Food preparations of flour, meal or starch, which contain more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter)																							
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter																							
	A Of a milkfat content, by weight, not exceeding 30 %																							
190120.111	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.112	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																							
190120.116	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.117	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Food preparations, containing more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose																							
	A Mostly containing rice preparation																							

Tariff Line	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 and Subsequent Years	Remarks
190120.122	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.128	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Mostly containing wheat and triticale preparation																							
190120.131	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.139	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	C Mostly containing barley preparation																							

Tariff Line	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 and Subsequent Years	Remarks
190120.141	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.149	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	D Mostly containing starch																							
	(a) Containing wheat starch																							
190120.151	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.152	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(b) Other																							
	- For "the Pooled Quota of starch or similar articles"																							
190120.156	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.157	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
190120.159	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) Doughs for rice products, excluding a kind used as infant food or dietetic purpose																							
190120.162	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.168	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	(1) Food preparations of goods of headings 04.01 to 04.04																							
190120.211	A Containing added sugar	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190120.211	A Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190120.219	B Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
190120.219	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Cake-mixes																							

Tariff Line	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 and Subsequent Years	Remarks
190120.222	A Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																							
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.224	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) Other																							
	A Containing added sugar																							
	(a) Containing not more than 15 % by weight of sucrose																							
190120.231	- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.232	- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.233	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(b) Other																							
190120.234	- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.235	- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.239	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																							
190120.241	- Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
190120.242	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.243	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190120.249	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
1901.90	Other																								
	1 Food preparations of flour, meal or starch, which contain more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
	A Of a milkfat content, by weight, not exceeding 30 %																								
190190.131	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.132	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																								
190190.136	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.137	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Food preparations, containing more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose																								
	A Mostly containing rice preparation																								

Tariff Line	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 and Subsequent Years	Remarks
190190.142	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.148	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Mostly containing wheat and triticale preparation																							
190190.151	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.159	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	C Mostly containing barley preparation																							

Tariff Line	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 and Subsequent Years	Remarks
190190.161	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.169	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	D Mostly containing starch																							
	(a) Containing wheat starch																							
190190.171	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.172	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(b) Other																							
	- For "the Pooled Quota of starch or similar articles"																							
190190.176	-- Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.177	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
190190.179	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) "Mochi" (rice-cake), "dango" or other similar rice products, excluding a kind used as infant food or dietetic purpose																							
	[1] Containing not more than 30 % by weight of rice																							
	[i] Containing added sugar																							
190190.583	1 Containing not more than 15 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.585	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.586	[ii] Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
190190.587	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.588	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	(1) Food preparations of goods of headings 04.01 to 04.04																							
	A Containing added sugar																							
	(a) Containing less than 50 % by weight of sucrose																							

Tariff Line	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 and Subsequent Years	Remarks	
190190.211	- Foods, the largest single ingredient of which is sugar by weight	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
190190.211	- Foods, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
190190.216	-- Whipped cream in pressurised containers	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190190.216	-- Whipped cream in pressurised containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190190.217	-- Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190190.217	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190190.219	(b) Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
190190.219	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	B Other																								
190190.221	- Whipped cream in pressurised containers	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
190190.221	- Whipped cream in pressurised containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190190.229	- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
190190.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190190.230	(2) Malt extract	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
190190.230	(2) Malt extract		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(3) Other																								
	A Containing added sugar																								
	(a) Containing not more than 15 % by weight of sucrose																								
190190.241	- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.242	- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.243	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(b) Other																								
	- Foods, the largest single ingredient of which is sugar by weight																								
190190.246	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.247	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.248	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
190190.251	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.252	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.253	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																								
190190.261	- Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																								
190190.266	-- Preparations of rice flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.267	-- Preparations of wheat flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.269	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared																								
	Uncooked pasta, not stuffed or otherwise prepared																								
190211.000	Containing eggs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1902.19	Other																								
190219.010	1 Biefun		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
	- Macaroni and spaghetti																								
190219.093	-- Spaghetti		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190219.094	-- Macaroni		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks
190219.092	-- Udon, somen and soba		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190219.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																							
	1 Containing added sugar																							
	(1) Containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products																							
190220.111	- Containing not less than 30 % by weight of natural milk constituents on the dry matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190220.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							
190220.191	- Containing not less than 30 % by weight of natural milk constituents on the dry matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190220.199	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	(1) Containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products																							
190220.211	- Containing meat or meat offal of bovine animals or containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190220.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							
190220.221	- Containing meat or meat offal of bovine animals or containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks		
190220.229	- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand	
190220.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
1902.30	Other pasta																									
	1 Containing added sugar																									
190230.110	- Containing not less than 30 % by weight of natural milk constituents on the dry matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
190230.190	- Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190230.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		Treatment for China and Korea
	2 Other																									
190230.210	- Containing not less than 30 % by weight of natural milk constituents on the dry matter	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
190230.210	- Containing not less than 30 % by weight of natural milk constituents on the dry matter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190230.290	- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
190230.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190240.000	Couscous		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		

Tariff Line	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 and Subsequent Years	Remarks	
19.03																									
190300.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included																								
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																								
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Prepared foods containing not less than 50 % by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley																								
	(1) Of rice																								
190410.211	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190410.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Of wheat and triticale																								

Tariff Line	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 and Subsequent Years	Remarks
190410.221	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190410.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) Of barley																							
190410.231	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190410.239	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190410.300	3 Other	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	Treatment for ASEAN, Australia, and New Zealand
190410.300	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																							
190420.100	1 Breakfast cereals		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Prepared foods containing not less than 50 % by weight of those obtained by merely swelling of rice, wheat, triticale or barley																								
	(1) Of rice																								
190420.211	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190420.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Of wheat and triticale																								
190420.221	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190420.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) Of barley																								

Tariff Line	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 and Subsequent Years	Remarks
190420.231	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190420.239	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190420.300	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1904.30	Bulgur wheat																							
190430.010	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190430.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1904.90	Other																							
	1 Of rice																							
190490.110	[1] Containing not more than 30 % by weight of rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							

Tariff Line	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 and Subsequent Years	Remarks
190490.120	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190490.130	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Of wheat and triticale																							
190490.210	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190490.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Of barley																							
190490.310	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190490.390	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
190490.400	4 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																								
190510.000	Crispbread	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
190510.000	Crispbread		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
190520.000	Gingerbread and the like	18.0 %	16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	
	Sweet biscuits; waffles and wafers																								
190531.000	Sweet biscuits	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	Treatment for ASEAN, Australia, and New Zealand
190531.000	Sweet biscuits		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190532.000	Waffles and wafers	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	Treatment for ASEAN, Australia, and New Zealand
190532.000	Waffles and wafers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190540.000	Rusks, toasted bread and similar toasted products	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
190540.000	Rusks, toasted bread and similar toasted products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
1905.90	Other																								
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Other																								
	(1) Containing added sugar																								
190590.311	A Arare, Senbei and similar rice products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190590.312	B Biscuits, cookies and crackers	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
190590.312	B Biscuits, cookies and crackers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
190590.314	C Crisp savoury food products, made from a dough based on potato powder		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	D Other																								
190590.313	- Pizza, chilled or frozen		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190590.319	- Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
190590.319	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
190590.321	A Arare, Senbei and similar rice products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190590.322	B Biscuits, cookies and crackers	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	13.0 %	Treatment for ASEAN, Australia, and New Zealand
190590.322	B Biscuits, cookies and crackers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
190590.323	C Crisp savoury food products, made from a dough based on potato powder		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190590.329	D Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
190590.329	D Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants																									
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid																								
2001.10	Cucumbers and gherkins																								
200110.100	1 Containing added sugar	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200110.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
200110.200	2 Other	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200110.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2001.90	Other																								
	1 Containing added sugar																								
200190.110	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200190.120	(2) Sweet corn	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200190.130	(3) Young corncobs	16.8 %	15.8 %	14.7 %	13.7 %	12.6 %	11.6 %	10.5 %	9.5 %	8.4 %	7.4 %	6.3 %	5.3 %	4.2 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	
200190.140	(4) Other	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200190.140	(4) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200190.210	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambookaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200190.220	(2) Mangoes and mangosteens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
200190.230	(3) Sweet corn	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200190.240	(4) Young corncobs	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	(5) Other																								
200190.250	- Ginger	12.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
200190.250	- Ginger		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200190.290	- Other	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200190.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																								
200210.000	Tomatoes, whole or in pieces	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200210.000	Tomatoes, whole or in pieces		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2002.90	Other																								
200290.100	1 Containing added sugar	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200290.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Tomato purée and tomato paste																								
	- In airtight containers Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954).																								
200290.211	-- Concerning tomatoes for manufacture of tomato ketchup and other tomato sauces, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
200290.219	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																								
200290.221	-- Concerning tomatoes for manufacture of tomato ketchup and other tomato sauces, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
200290.229	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
200290.290	(2) Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200290.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid																								
2003.10	Mushrooms of the genus <i>Agaricus</i>																								
200310.100	1 Containing added sugar		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200310.211	- French mushrooms	13.6 %	12.8 %	11.9 %	11.1 %	10.2 %	9.4 %	8.5 %	7.7 %	6.8 %	6.0 %	5.1 %	4.3 %	3.4 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200310.211	- French mushrooms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200310.219	- Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200310.220	(2) Other	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2003.90	Other																								
	1 Truffles																								
200390.010	(1) In airtight containers not more than 10 kg each including container		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200390.020	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
200390.100	(1) Containing added sugar	13.4 %	12.2 %	11.0 %	9.7 %	8.5 %	7.3 %	6.1 %	4.9 %	3.7 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	(2) Other																								
200390.210	A In airtight containers not more than 10 kg each including container	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200390.220	B Other	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																								
2004.10	Potatoes																								
200410.100	1 Cooked, not otherwise prepared	8.5 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
200410.100	1 Cooked, not otherwise prepared		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
200410.210	(1) Mashed potatoes	13.6 %	12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200410.220	(2) Other	9.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
200410.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490.110	(1) Sweet corn	10.5 %	9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
200490.120	(2) Other	23.8 %	22.3 %	20.8 %	19.3 %	17.9 %	16.4 %	14.9 %	13.4 %	11.9 %	10.4 %	8.9 %	7.4 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200490.120	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Asparagus and leguminous vegetables																								
200490.211	- Asparagus	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200490.211	- Asparagus		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200490.212	- Leguminous vegetables	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
200490.212	- Leguminous vegetables		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200490.220	(2) Bamboo shoots	13.6 %	12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.230	(3) Sweet corn	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(4) Young corncobs																								
200490.240	- In airtight containers	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.291	- Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.299	(5) Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06																								
2005.10	Homogenised vegetables																								
200510.100	1 Containing added sugar	16.8 %	15.8 %	14.7 %	13.7 %	12.6 %	11.6 %	10.5 %	9.5 %	8.4 %	7.4 %	6.3 %	5.3 %	4.2 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	
200510.200	2 Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2005.20	Potatoes																								
200520.100	1 Mashed potatoes and potato flakes	13.6 %	12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200520.210	(1) In airtight containers not more than 10 kg each including container	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200520.210	(1) In airtight containers not more than 10 kg each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200520.220	(2) Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200520.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2005.40	Peas (<i>Pisum sativum</i>)																								
	1 Containing added sugar																								
200540.110	(1) Unshelled	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
200540.110	(1) Unshelled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200540.190	(2) Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
200540.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200540.211	A Unshelled	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200540.212	B Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200540.221	A Unshelled	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200540.222	B Other	13.6 %	12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)																								
2005.51	Beans, shelled																								
	1 Containing added sugar																								
200551.110	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0 %	12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200551.190	(2) Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
200551.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200551.200	2 Other	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
200551.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2005.59	Other																								
200559.100	1 Containing added sugar	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200559.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200559.210	(1) In airtight containers not more than 10 kg each including container	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200559.220	(2) Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2005.60	Asparagus																								
200560.010	1 In airtight containers not more than 10 kg each including container	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200560.010	1 In airtight containers not more than 10 kg each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200560.020	2 Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2005.70	Olives																								

Tariff Line	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 and Subsequent Years	Remarks
200570.010	1 In airtight containers not more than 10 kg each including container		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200570.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2005.80	Sweet corn (<i>Zea mays var. saccharata</i>)																							
200580.100	1 Containing added sugar	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200580.200	2 Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other vegetables and mixtures of vegetables																							
2005.91	Bamboo shoots																							
200591.100	1 Containing added sugar	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	13.4 %	Treatment for ASEAN, Australia, and New Zealand
200591.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200591.900	2 Other	13.6 %	12.8 %	11.9 %	11.1 %	10.2 %	9.4 %	8.5 %	7.7 %	6.8 %	6.0 %	5.1 %	4.3 %	3.4 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200591.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2005.99	Other																							
	1 Containing added sugar																							
	(1) Leguminous vegetables (podded out)																							
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0 %	12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
200599.119	B Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
200599.119	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200599.190	(2) Other	13.4 %	12.8 %	12.3 %	11.7 %	11.1 %	10.6 %	10.0 %	9.4 %	8.9 %	8.3 %	7.7 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	7.2 %	Treatment for ASEAN, Australia, and New Zealand
200599.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
	(1) Young corncobs																								
200599.211	- In airtight containers	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.219	- Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.220	(2) Leguminous vegetables (podded out)	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200599.220	(2) Leguminous vegetables (podded out)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200599.230	(3) Sauerkraut	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(4) Other																								
	A In airtight containers not more than 10 kg each including container																								

Tariff Line	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 and Subsequent Years	Remarks	
200599.911	(a) Garlic powder	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200599.911	(a) Garlic powder		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200599.919	(b) Other	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200599.919	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Other																								
200599.991	(a) Garlic powder	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200599.991	(a) Garlic powder		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200599.999	(b) Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200599.999	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
20.06																									
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)																								

Tariff Line	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 and Subsequent Years	Remarks	
200600.010	1 Marrons glacé	12.6 %	11.8 %	11.0 %	10.2 %	9.5 %	8.7 %	7.9 %	7.1 %	6.3 %	5.5 %	4.7 %	3.9 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200600.010	1 Marrons glacé		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200600.021	- Apricots	18.0 %	16.4 %	14.7 %	13.1 %	11.5 %	9.8 %	8.2 %	6.5 %	4.9 %	3.3 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200600.029	- Other	18.0 %	16.4 %	14.7 %	13.1 %	11.5 %	9.8 %	8.2 %	6.5 %	4.9 %	3.3 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter																								
2007.10	Homogenised preparations																								
200710.100	1 Containing added sugar	34.0 %	31.9 %	29.8 %	27.6 %	25.5 %	23.4 %	21.3 %	19.1 %	17.0 %	14.9 %	12.8 %	10.6 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	
200710.200	2 Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
	Other																								
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								
200791.111	- Jams	16.8 %	15.8 %	14.7 %	13.7 %	12.6 %	11.6 %	10.5 %	9.5 %	8.4 %	7.4 %	6.3 %	5.3 %	4.2 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	
200791.119	- Fruit jellies and marmalades	16.8 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
200791.119	- Fruit jellies and marmalades		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
200791.121	- Jams	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.129	- Fruit jellies and marmalades	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Fruit purée and fruit pastes																								
200791.210	(1) Containing added sugar	34.0 %	31.9 %	29.8 %	27.6 %	25.5 %	23.4 %	21.3 %	19.1 %	17.0 %	14.9 %	12.8 %	10.6 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	
200791.220	(2) Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
2007.99	Other																								
	1 Jams and fruit jellies																								
	(1) Containing added sugar																								
200799.111	- Jams	16.8 %	15.8 %	14.7 %	13.7 %	12.6 %	11.6 %	10.5 %	9.5 %	8.4 %	7.4 %	6.3 %	5.3 %	4.2 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200799.111	- Jams		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200799.119	- Fruit jellies	16.8 %	15.8 %	14.7 %	13.7 %	12.6 %	11.6 %	10.5 %	9.5 %	8.4 %	7.4 %	6.3 %	5.3 %	4.2 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200799.119	- Fruit jellies		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
200799.121	- Jams	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200799.129	- Fruit jellies	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Containing added sugar																								
200799.211	- Fruit purée and fruit pastes	34.0 %	31.9 %	29.8 %	27.6 %	25.5 %	23.4 %	21.3 %	19.1 %	17.0 %	14.9 %	12.8 %	10.6 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200799.211	- Fruit purée and fruit pastes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200799.219	- Other	34.0 %	31.9 %	29.8 %	27.6 %	25.5 %	23.4 %	21.3 %	19.1 %	17.0 %	14.9 %	12.8 %	10.6 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200799.221	- Fruit purée and fruit pastes	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200799.221	- Fruit purée and fruit pastes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200799.229	- Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																								
	Nuts, ground-nuts and other seeds, whether or not mixed together																								
2008.11	Ground-nuts																								
	1 Containing added sugar																								
200811.110	(1) Peanut butter	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200811.120	(2) Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
200811.120	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
200811.210	(1) Peanut butter	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200811.210	(1) Peanut butter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	- Roasted ground-nuts																								
200811.291	-- Unshelled	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
200811.291	-- Unshelled		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200811.292	-- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
200811.292	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200811.299	- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
200811.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
2008.19	Other, including mixtures																								
	1 Containing added sugar																								
200819.110	(1) In pulp form	21.0 %	19.1 %	17.2 %	15.3 %	13.4 %	11.5 %	9.5 %	7.6 %	5.7 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	A Cashew nuts and other roasted nuts																								
200819.191	- Cashew nuts	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.192	- Other	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																								
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200819.199	- Other	16.8 %	15.8 %	14.7 %	13.7 %	12.6 %	11.6 %	10.5 %	9.5 %	8.4 %	7.4 %	6.3 %	5.3 %	4.2 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200819.199	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) In pulp form																								
200819.211	A Cashew nuts, not roasted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.219	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	A Not roasted macadamia nuts and roasted almonds																								
200819.227	- Not roasted macadamia nuts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.222	- Roasted almonds	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Roasted macadamia nuts and roasted pecan																								
200819.221	- Roasted macadamia nuts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.223	- Roasted pecan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (<i>Corylus spp.</i>), cashew nuts and ginkgo nuts																								
200819.224	- Coconuts, Brazil nuts, paradise nuts and hazel nuts (<i>Corylus spp.</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.225	- Cashew nuts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200819.226	- Ginkgo nuts	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	D Other																								
200819.228	(a) Roasted	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200819.228	(a) Roasted		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200819.229	(b) Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.20	Pineapples																								
	1 Containing added sugar																								
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																								

Tariff Line	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 and Subsequent Years	Remarks
200820.111	- Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
200820.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200820.199	B Other	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	46.8 %	Treatment for ASEAN, Australia, and New Zealand
200820.199	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																							
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																							
200820.211	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
200820.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
200820.290	(2) Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
200820.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2008.30	Citrus fruit																								
	1 Containing added sugar																								
200830.110	(1) In pulp form	29.8 %	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200830.110	(1) In pulp form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200830.190	(2) Other	23.8 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	7.4 %	Treatment for ASEAN, Australia, and New Zealand
200830.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
200830.210	(1) In pulp form	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
200830.290	(2) Other	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200830.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
2008.40	Pears																								
	1 Containing added sugar																								
	(1) In pulp form																								
200840.111	A In airtight containers	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.119	B Other	21.0 %	19.7 %	18.4 %	17.1 %	15.8 %	14.4 %	13.1 %	11.8 %	10.5 %	9.2 %	7.9 %	6.6 %	5.3 %	3.9 %	2.6 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200840.191	A In airtight containers	10.8 %	9.8 %	8.8 %	7.9 %	6.9 %	5.9 %	4.9 %	3.9 %	2.9 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.199	B Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) In pulp form																								
200840.211	A In airtight containers	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.219	B Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200840.291	A In airtight containers	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.299	B Other	10.8 %	9.8 %	8.8 %	7.9 %	6.9 %	5.9 %	4.9 %	3.9 %	2.9 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.50	Apricots																								
	1 Containing added sugar																								
200850.110	(1) In pulp form	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.190	(2) Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200850.210	(1) In pulp form	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
200850.290	(2) Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.60	Cherries																							
	1 Containing added sugar																							
200860.110	(1) In pulp form	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.190	(2) Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200860.210	(1) In pulp form	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.290	(2) Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.70	Peaches, including nectarines																							
	1 Containing added sugar																							
	(1) In pulp form																							
200870.111	A In airtight containers	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	
200870.119	B Other	29.8 %	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	A In airtight containers																							
200870.191	(a) Not less than 2 kg each including container	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200870.191	(a) Not less than 2 kg each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200870.192	(b) Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
200870.192	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200870.199	B Other	13.4 %	12.2 %	11.0 %	9.7 %	8.5 %	7.3 %	6.1 %	4.9 %	3.7 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) In pulp form																								
200870.211	A In airtight containers	17.0 %	15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.219	B Other	21.3 %	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200870.291	A In airtight containers	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.299	B Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.80	Strawberries																								
	1 Containing added sugar																								
200880.110	(1) In pulp form	21.0 %	19.7 %	18.4 %	17.1 %	15.8 %	14.4 %	13.1 %	11.8 %	10.5 %	9.2 %	7.9 %	6.6 %	5.3 %	3.9 %	2.6 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200880.110	(1) In pulp form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200880.190	(2) Other	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200880.210	(1) In pulp form	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.290	(2) Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, including mixtures other than those of subheading 2008.19																								

Tariff Line	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 and Subsequent Years	Remarks	
200891.000	Palm hearts	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2008.93	Cranberries (<i>Vaccinium macrocarpon</i>, <i>Vaccinium oxycoccos</i>, <i>Vaccinium vitis-idaea</i>)																								
	1 Containing added sugar																								
200893.110	(1) In pulp form	29.8 %	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	
200893.120	(2) Other	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200893.210	(1) In pulp form	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
200893.220	(2) Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.97	Mixtures																								
	1 Mixed fruit, fruit salad and fruit cocktail																								
200897.110	- Containing added sugar	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200897.120	- Other	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing added sugar																								
200897.211	A In pulp form	29.8 %	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200897.211	A In pulp form		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200897.219	B Other	23.8 %	22.3 %	20.8 %	19.3 %	17.9 %	16.4 %	14.9 %	13.4 %	11.9 %	10.4 %	8.9 %	7.4 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
200897.219	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
200897.221	A In pulp form	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	
200897.229	B Other	17.0 %	15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200897.229	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2008.99	Other																								
200899.100	1 Ume (fruit of Mume plum)	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
200899.100	1 Ume (fruit of Mume plum)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
	(1) Containing added sugar																								
	A In pulp form																								
200899.211	(a) Bananas and avocados	21.0 %	19.1 %	17.2 %	15.3 %	13.4 %	11.5 %	9.5 %	7.6 %	5.7 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.215	(b) Other	29.8 %	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200899.215	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Other																								

Tariff Line	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 and Subsequent Years	Remarks	
200899.212	(a) Berries and prunes	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Bananas, avocados, mangoes, guavas and mangosteens																								
200899.213	- In airtight containers	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.214	- Other	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(c) Other																								
200899.216	- Durians, rambutan, passionfruit, litchi and carambola (star-fruit)	14.0 %	12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.219	- Other	16.8 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	Treatment for ASEAN, Australia, and New Zealand
200899.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	A In pulp form																								
	(a) Bananas, avocados and prunes																								
200899.221	- Bananas and avocados	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.222	- Prunes	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																								
200899.226	- Mangoes, guavas and mangosteens	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.234	- Camucamu		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.227	- Other	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks
200899.227	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Other																							
200899.223	(a) Prunes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Bananas, avocados, mangoes, guavas and mangosteens																							
200899.224	- In airtight containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.225	- Other	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.228	(c) Frozen taros (<i>Colocasia spp.</i>)	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(d) Other																							
200899.231	- Durians, rambutan, passionfruit, litchi and carambola (star-fruit)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.236	- Camucamu		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.232	- Popcorn, corn which is explosive with heating under normal air pressure		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200899.251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	3.8 %	Treatment for ASEAN, Australia, and New Zealand
200899.251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200899.259	- Other	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																							
	Orange juice																							
2009.11	Frozen																							

Tariff Line	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 and Subsequent Years	Remarks	
	1 Containing added sugar																								
200911.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200911.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200911.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200911.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200911.210	(1) Not more than 10 % by weight of sucrose	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200911.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200911.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200911.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2009.12	Not frozen, of a Brix value not exceeding 20																								
	1 Containing added sugar																								

Tariff Line	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 and Subsequent Years	Remarks	
200912.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200912.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200912.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200912.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200912.210	(1) Not more than 10 % by weight of sucrose	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200912.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200912.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200912.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2009.19	Other																								
	1 Containing added sugar																								

Tariff Line	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 and Subsequent Years	Remarks	
200919.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200919.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200919.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200919.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200919.210	(1) Not more than 10 % by weight of sucrose	21.3 %	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200919.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200919.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200919.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Grapefruit (including pomelo) juice																								
2009.21	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								

Tariff Line	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 and Subsequent Years	Remarks	
200921.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200921.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200921.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200921.210	(1) Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200921.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200921.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	
2009.29	Other																								
	1 Containing added sugar																								
200929.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	
200929.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks
200929.210	(1) Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	
200929.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	
	Juice of any other single citrus fruit																							
2009.31	Of a Brix value not exceeding 20																							
	1 Containing added sugar																							
200931.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	
200931.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) Not more than 10 % by weight of sucrose																							
200931.211	A Lemon juice	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200931.212	B Lime juice	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200931.219	C Other	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200931.219	C Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200931.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	
2009.39	Other																							
	1 Containing added sugar																							

Tariff Line	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 and Subsequent Years	Remarks	
200939.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	
200939.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200939.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Not more than 10 % by weight of sucrose																								
200939.211	A Lemon juice	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939.212	B Lime juice	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939.219	C Other	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200939.219	C Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200939.290	(2) Other	25.5 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	Treatment for ASEAN, Australia, and New Zealand
200939.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Pineapple juice																								
2009.41	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								

Tariff Line	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 and Subsequent Years	Remarks	
200941.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	Treatment for ASEAN, Australia, and New Zealand
200941.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200941.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
200941.210	(1) Not more than 10 % by weight of sucrose	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	Treatment for ASEAN, Australia, and New Zealand
200941.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200941.290	(2) Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
200941.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2009.49	Other																								
	1 Containing added sugar																								
200949.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	Treatment for ASEAN, Australia, and New Zealand
200949.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200949.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
200949.210	(1) Not more than 10 % by weight of sucrose	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	Treatment for ASEAN, Australia, and New Zealand
200949.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
200949.290	(2) Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
200949.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
2009.50	Tomato juice																								
200950.100	1 Containing added sugar	29.8 %	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200950.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200950.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
200950.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Grape juice (including grape must)																								
2009.61	Of a Brix value not exceeding 30																								
	1 Containing added sugar																								

Tariff Line	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 and Subsequent Years	Remarks
200961.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	
200961.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	
200961.200	2 Other	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200961.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2009.69	Other																							
	1 Containing added sugar																							
200969.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	
200969.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	
	2 Other																							
200969.210	(1) Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200969.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200969.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Apple juice																								
2009.71	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200971.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200971.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200971.190	(2) Other	34.0 % or 23 yen/kg, whichever is the greater	31.9 % or 21.56 yen/kg, whichever is the greater	29.8 % or 20.13 yen/kg, whichever is the greater	27.6 % or 18.69 yen/kg, whichever is the greater	25.5 % or 17.25 yen/kg, whichever is the greater	23.4 % or 15.81 yen/kg, whichever is the greater	21.3 % or 14.38 yen/kg, whichever is the greater	19.1 % or 12.94 yen/kg, whichever is the greater	17.0 % or 11.50 yen/kg, whichever is the greater	14.9 % or 10.06 yen/kg, whichever is the greater	12.8 % or 8.63 yen/kg, whichever is the greater	10.6 % or 7.19 yen/kg, whichever is the greater	8.5 % or 5.75 yen/kg, whichever is the greater	6.4 % or 4.31 yen/kg, whichever is the greater	4.3 % or 2.88 yen/kg, whichever is the greater	2.1 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200971.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
200971.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
200971.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
2009.79	Other																								
	1 Containing added sugar																								
200979.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
200979.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
200979.210	(1) Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
200979.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Juice of any other single fruit or vegetable																							
2009.81	Cranberry (<i>Vaccinium macrocarpon</i>, <i>Vaccinium oxycoccos</i>, <i>Vaccinium vitis-idaea</i>) juice																							
	1 Containing added sugar																							
200981.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	
200981.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	
	2 Other																							
200981.210	(1) Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	
200981.290	(2) Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	
2009.89	Other																							
	1 Fruit juices																							
	(1) Containing added sugar																							
200989.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200989.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
200989.119	B Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200989.119	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
	A Not more than 10 % by weight of sucrose																								
200989.122	- Prune juice	14.4 %	13.1 %	11.8 %	10.5 %	9.2 %	7.9 %	6.5 %	5.2 %	3.9 %	2.6 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989.123	- Other	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200989.123	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200989.129	B Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200989.129	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Vegetable juices																								
200989.210	(1) Containing added sugar	8.1 %	7.4 %	6.6 %	5.9 %	5.2 %	4.4 %	3.7 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200989.221	- In airtight containers	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
200989.231	-- Carrot juice	7.2 %	6.5 %	5.9 %	5.2 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200989.239	-- Other	7.2 %	6.5 %	5.9 %	5.2 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2009.90	Mixtures of juices																								
	1 Mixtures of fruit juices																								
	(1) Containing added sugar																								
200990.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200990.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200990.119	B Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200990.121	A Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200990.121	A Not more than 10 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
200990.129	B Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200990.129	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Mixtures of vegetable juices																								
200990.210	(1) Containing added sugar	8.1 %	7.4 %	6.6 %	5.9 %	5.2 %	4.4 %	3.7 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200990.220	(2) Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Chapter 21 Miscellaneous edible preparations																								
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																								
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																								
2101.11	Extracts, essences and concentrates																								
210111.100	1 Containing added sugar	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	Treatment for ASEAN, Australia, and New Zealand	
210111.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
210111.210	(1) Instant coffee	8.8 %	8.3 %	7.7 %	7.2 %	6.6 %	6.1 %	5.5 %	5.0 %	4.4 %	3.9 %	3.3 %	2.8 %	2.2 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
210111.210	(1) Instant coffee		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210111.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Preparations with a basis of extracts, essences and concentrates																								
210112.110	(1) Containing added sugar	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	24.0 %	Treatment for ASEAN, Australia, and New Zealand
210112.110	(1) Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
210112.121	A Instant coffee	8.8 %	8.3 %	7.7 %	7.2 %	6.6 %	6.1 %	5.5 %	5.0 %	4.4 %	3.9 %	3.3 %	2.8 %	2.2 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210112.121	A Instant coffee		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210112.122	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Preparations with a basis of coffee																								
	(1) Not less than 30 % of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milkfat content, by weight, not exceeding 30 %																								
210112.231	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210112.232	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																								
210112.236	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210112.237	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks
	A Containing added sugar																							
	(a) Less than 50 % by weight of sucrose																							
210112.241	- Those, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210112.242	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210112.246	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210112.249	B Other	15.0 %	13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté																							
	1 Extracts, essences and concentrates, of tea or maté and preparations with a basis of these extracts, essences and concentrates																							
210120.110	(1) Instant tea		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.120	(2) Other	8.0 %	7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Preparations with a basis of tea or maté																							
	(1) Not less than 30 % of natural milk constituents by weight, calculated on the dry matter																							
	A Of a milkfat content, by weight, not exceeding 30 %																							
210120.231	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210120.232	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	B Other																							
210120.236	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210120.237	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

Tariff Line	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 and Subsequent Years	Remarks		
	(2) Other																									
	A Containing added sugar																									
	(a) Less than 50 % by weight of sucrose																									
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	Treatment for ASEAN, Australia, and New Zealand	
210120.241	- Those, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210120.242	- Other	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	Treatment for ASEAN, Australia, and New Zealand
210120.242	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210120.246	(b) Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210120.246	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210120.247	B Other	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210120.247	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210130.000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
210130.000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders																								
210210.000	Active yeasts	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210210.000	Active yeasts		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2102.20	Inactive yeasts; other single-cell micro-organisms, dead																								
210220.100	1 Yeasts	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
210220.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210230.000	Prepared baking powders	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210230.000	Prepared baking powders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard																								
210310.000	Soya sauce	7.2 %	6.8 %	6.3 %	5.9 %	5.4 %	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210310.000	Soya sauce		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2103.20	Tomato ketchup and other tomato sauces																								

Tariff Line	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 and Subsequent Years	Remarks		
210320.010	1 Tomato ketchup	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand		
210320.010	1 Tomato ketchup		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
210320.090	2 Other tomato sauces	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand	
210320.090	2 Other tomato sauces		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
2103.30	Mustard flour and meal and prepared mustard																									
210330.100	1 Put up in containers for retail sale	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
210330.200	2 Other	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2103.90	Other																									
	1 Sauces																									
210390.110	(1) Mayonnaise	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.110	(1) Mayonnaise		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210390.120	(2) French dressings and salad dressings	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.120	(2) French dressings and salad dressings		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
210390.130	(3) Other	7.2 %	6.8 %	6.3 %	5.9 %	5.4 %	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.130	(3) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
210390.210	(1) Instant curry and other curry preparations	7.2 %	6.8 %	6.3 %	5.9 %	5.4 %	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.210	(1) Instant curry and other curry preparations		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
210390.221	A Consisting chiefly of sodiumglutamate	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.221	A Consisting chiefly of sodiumglutamate		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210390.229	B Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210390.229	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
21.04	Soups and broths and preparations therefor; homogenised composite food preparations																								
2104.10	Soups and broths and preparations therefor																								
210410.010	1 Of vegetable, in airtight containers	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
210410.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
210410.020	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
210420.000	Homogenised composite food preparations	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
210420.000	Homogenised composite food preparations		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
21.05																										
2105.00	Ice cream and other edible ice, whether or not containing cocoa																									
	1 Containing added sugar																									
	(1) Less than 50 % by weight of sucrose																									
	- Those, the largest single ingredient of which is sugar by weight																									
210500.111	-- Ice cream	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	Treatment for ASEAN, Australia, and New Zealand
210500.111	-- Ice cream		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210500.112	-- Other	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
210500.112	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	- Other																								
210500.113	-- Ice cream	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	Treatment for ASEAN, Australia, and New Zealand
210500.113	-- Ice cream		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210500.119	-- Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
210500.119	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
210500.191	- Ice cream	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210500.191	- Ice cream		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210500.199	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210500.199	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
210500.210	- Ice cream	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
210500.210	- Ice cream		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210500.290	- Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
210500.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
21.06	Food preparations not elsewhere specified or included																								
2106.10	Protein concentrates and textured protein substances																								
	1 Preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80 % of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container																								
	- For "the Pooled Quota of other milk products"																								
210610.120	-- Preparation of vegetable protein		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210610.130	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210610.140	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																								
	(1) Containing added sugar																								
210610.211	A Less than 50 % by weight of sucrose	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	16.8 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
210610.211	A Less than 50 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210610.219	B Other	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	21.0 %	Treatment for ASEAN, Australia, and New Zealand
210610.219	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	A Vegetable protein																								
210610.221	- Protein concentrates containing by weight not less than 80 % of protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6 %	9.6 %	8.7 %	7.7 %	6.7 %	5.8 %	4.8 %	3.9 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210610.222	- Other	10.6 %	9.9 %	9.3 %	8.6 %	8.0 %	7.3 %	6.6 %	6.0 %	5.3 %	4.6 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210610.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210610.229	B Other	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210610.229	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2106.90	Other																								
	1 Preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter																								

Tariff Line	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 and Subsequent Years	Remarks
	(1) Of a milkfat content, by weight, not exceeding 30 %																							
	- For "the Pooled Quota of other milk products"																							
210690.111	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210690.112	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210690.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	(2) Other																							
	- Prepared edible fats and oils, containing more than 30 % and not more than 70 % by weight of those of heading 04.05																							
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 18,977 tons, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions.																							
210690.121	--- The place of origin, New Zealand		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210690.122	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210690.123	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	- For "the Pooled Quota of other milk products"																							
210690.124	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210690.125	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
210690.129	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Food preparations, containing more than 30 % by weight of one of those, rice, wheat including triticale or barley																								
	A Containing more than 30 % by weight of rice																								
210690.517	- Imported by the Japanese Government according to Article 30 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.518	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	B Other																								
	(a) Containing more than 30 % by weight of wheat including triticale																								
210690.214	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.215	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(b) Containing more than 30 % by weight of barley																								

Tariff Line	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 and Subsequent Years	Remarks
210690.216	- Imported by the Japanese Government according to Article 42 of the Law for Stabilisation of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by the Japanese Government in response to a joint application by seller to and purchaser from the Japanese Government according to Article 43 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.219	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Other																							
	A Sugar syrup, containing added flavouring or colouring matter																							
210690.221	- Of sugar centrifugal		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.229	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.230	B Chewing gum	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
210690.230	B Chewing gum		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.240	C Konnyaku	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
210690.240	C Konnyaku		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5 % vol																									
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1 % vol	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free		
210690.247	(b) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	E Other																									
	(a) Containing added sugar																									
	Bases for beverage, containing <i>Panax ginseng</i> or its extract																									
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand	
210690.251	- Those, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.259	- Other	23.8 %	21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Food supplement with a basis of vitamins																									
	- Those, the largest single ingredient of which is sugar by weight																									
210690.261	-- Containing lactose, milk protein or milkfat	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
210690.262	-- Other	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
210690.269	- Other	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																									

Tariff Line	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 and Subsequent Years	Remarks	
	Less than 50 % by weight of sucrose																								
	- Those, the largest single ingredient of which is sugar by weight																								
210690.271	-- Containing lactose, milk protein or milkfat	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
210690.271	-- Containing lactose, milk protein or milkfat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.272	-- Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
210690.272	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.273	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.279	- Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.279	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																								
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.281	I Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
210690.282	II Containing not less than 85 % by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
	III Other																								
	(I) Containing lactose, milk protein or milkfat																								
210690.283	- Put up in containers for retail sale, not more than 500 g each including container	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.283	- Put up in containers for retail sale, not more than 500 g each including container		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.284	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.284	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(II) Other																								
210690.510	- Those, the largest single ingredient of which is sorbitol by weight except for sugar	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.510	- Those, the largest single ingredient of which is sorbitol by weight except for sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
210690.590	- Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
210690.590	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(b) Other																								
210690.291	Prepared edible fats and oils, containing more than 15 % and less than 30 % by weight of those of heading 04.05	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
210690.291	Prepared edible fats and oils, containing more than 15 % and less than 30 % by weight of those of heading 04.05		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Bases for beverage, non-alcoholic																								
210690.292	Containing <i>Panax ginseng</i> or its extract	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210690.292	Containing <i>Panax ginseng</i> or its extract		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210690.293	Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
210690.293	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
210690.294	Of products specified in heading 04.10	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210690.294	Of products specified in heading 04.10		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other																								
	I Food supplement with a basis of vitamins or hydrolysed vegetable protein																								
210690.295	- Food supplement with a basis of vitamins	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210690.296	- Hydrolysed vegetable protein	12.5 %	11.7 %	10.9 %	10.2 %	9.4 %	8.6 %	7.8 %	7.0 %	6.3 %	5.5 %	4.7 %	3.9 %	3.1 %	2.3 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
210690.296	- Hydrolysed vegetable protein		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	II Other																								
210690.301	(I) Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a cabinet order, which have been prepared by processes stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(II) Other																								
	- Of products specified in subheading 1212.21																								
210690.297	-- Hijiki (<i>Hizikia fusiformis</i>)	17.5 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
210690.297	-- Hijiki (<i>Hizikia fusiformis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
210690.401	-- Formed into rectangular (including square), papery sheets not more than 430 cm ² /piece, excluding seasoned		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.298	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
210690.299	- Other	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
210690.299	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
Chapter 22 Beverages, spirits and vinegar																									
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow																								
220110.000	Mineral waters and aerated waters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09																								
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																								
220210.100	1 Containing added sugar	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
220210.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
220210.200	2 Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
220210.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2202.90	Other																								
220290.100	1 Containing added sugar	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
220290.100	1 Containing added sugar		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
220290.200	2 Other	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220290.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
22.03																									
220300.000	Beer made from malt		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09																								
220410.000	Sparkling wine		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol																								
2204.21	In containers holding 2 l or less																								
220421.010	1 Sherry, port and other fortified wines	112 yen/l	101.82 yen/l	91.64 yen/l	81.45 yen/l	71.27 yen/l	61.09 yen/l	50.91 yen/l	40.73 yen/l	30.55 yen/l	20.36 yen/l	10.18 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
220421.020	2 Other	15.0 % or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	14.1 % or 117.19 yen/l, whichever is the less, subject to a minimum customs duty of 62.81 yen/l	13.1 % or 109.38 yen/l, whichever is the less, subject to a minimum customs duty of 58.63 yen/l	12.2 % or 101.56 yen/l, whichever is the less, subject to a minimum customs duty of 54.44 yen/l	11.3 % or 93.75 yen/l, whichever is the less, subject to a minimum customs duty of 50.25 yen/l	10.3 % or 85.94 yen/l, whichever is the less, subject to a minimum customs duty of 46.06 yen/l	9.4 % or 78.13 yen/l, whichever is the less, subject to a minimum customs duty of 41.88 yen/l	8.4 % or 70.31 yen/l, whichever is the less, subject to a minimum customs duty of 37.69 yen/l	7.5 % or 62.50 yen/l, whichever is the less, subject to a minimum customs duty of 33.50 yen/l	6.6 % or 54.69 yen/l, whichever is the less, subject to a minimum customs duty of 29.31 yen/l	5.6 % or 46.88 yen/l, whichever is the less, subject to a minimum customs duty of 25.13 yen/l	4.7 % or 39.06 yen/l, whichever is the less, subject to a minimum customs duty of 20.94 yen/l	3.8 % or 31.25 yen/l, whichever is the less, subject to a minimum customs duty of 16.75 yen/l	2.8 % or 23.44 yen/l, whichever is the less, subject to a minimum customs duty of 12.56 yen/l	1.9 % or 15.63 yen/l, whichever is the less, subject to a minimum customs duty of 8.38 yen/l	0.9 % or 7.81 yen/l, whichever is the less, subject to a minimum customs duty of 4.19 yen/l	Free	Free	Free	Free	Free	Free	Free	
2204.29	Other																								
220429.010	1 In containers holding 150 l or less	15.0 % or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	14.1 % or 117.19 yen/l, whichever is the less, subject to a minimum customs duty of 62.81 yen/l	13.1 % or 109.38 yen/l, whichever is the less, subject to a minimum customs duty of 58.63 yen/l	12.2 % or 101.56 yen/l, whichever is the less, subject to a minimum customs duty of 54.44 yen/l	11.3 % or 93.75 yen/l, whichever is the less, subject to a minimum customs duty of 50.25 yen/l	10.3 % or 85.94 yen/l, whichever is the less, subject to a minimum customs duty of 46.06 yen/l	9.4 % or 78.13 yen/l, whichever is the less, subject to a minimum customs duty of 41.88 yen/l	8.4 % or 70.31 yen/l, whichever is the less, subject to a minimum customs duty of 37.69 yen/l	7.5 % or 62.50 yen/l, whichever is the less, subject to a minimum customs duty of 33.50 yen/l	6.6 % or 54.69 yen/l, whichever is the less, subject to a minimum customs duty of 29.31 yen/l	5.6 % or 46.88 yen/l, whichever is the less, subject to a minimum customs duty of 25.13 yen/l	4.7 % or 39.06 yen/l, whichever is the less, subject to a minimum customs duty of 20.94 yen/l	3.8 % or 31.25 yen/l, whichever is the less, subject to a minimum customs duty of 16.75 yen/l	2.8 % or 23.44 yen/l, whichever is the less, subject to a minimum customs duty of 12.56 yen/l	1.9 % or 15.63 yen/l, whichever is the less, subject to a minimum customs duty of 8.38 yen/l	0.9 % or 7.81 yen/l, whichever is the less, subject to a minimum customs duty of 4.19 yen/l	Free	Free	Free	Free	Free	Free	Free	
220429.090	2 Other	45 yen/l	40.91 yen/l	36.82 yen/l	32.73 yen/l	28.64 yen/l	24.55 yen/l	20.45 yen/l	16.36 yen/l	12.27 yen/l	8.18 yen/l	4.09 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2204.30	Other grape must																								
	1 Of an alcoholic strength by volume of less than 1 % vol																								
	(1) Containing added sugar																								
220430.111	A Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
220430.119	B Other	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
220430.191	A Not more than 10 % by weight of sucrose	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	
220430.199	B Other	25.5 %	23.9 %	22.3 %	20.7 %	19.1 %	17.5 %	15.9 %	14.3 %	12.8 %	11.2 %	9.6 %	8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	
220430.200	2 Other	45 yen/l	40.91 yen/l	36.82 yen/l	32.73 yen/l	28.64 yen/l	24.55 yen/l	20.45 yen/l	16.36 yen/l	12.27 yen/l	8.18 yen/l	4.09 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																								
220510.000	In containers holding 2 l or less	69.30 yen/l	63 yen/l	56.70 yen/l	50.40 yen/l	44.10 yen/l	37.80 yen/l	31.50 yen/l	25.20 yen/l	18.90 yen/l	12.60 yen/l	6.30 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2205.90	Other																								
220590.100	1 Of an alcoholic strength by volume of less than 1 % vol	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	
220590.200	2 Other	69.30 yen/l	63 yen/l	56.70 yen/l	50.40 yen/l	44.10 yen/l	37.80 yen/l	31.50 yen/l	25.20 yen/l	18.90 yen/l	12.60 yen/l	6.30 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
22.06																									
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included																								
220600.100	1 Of an alcoholic strength by volume of less than 1 % vol	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
220600.210	(1) Sake (Seishu and Dakushu)	70.40 yen/l	66 yen/l	61.60 yen/l	57.20 yen/l	52.80 yen/l	48.40 yen/l	44 yen/l	39.60 yen/l	35.20 yen/l	30.80 yen/l	26.40 yen/l	22 yen/l	17.60 yen/l	13.20 yen/l	8.80 yen/l	4.40 yen/l	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	24.55 yen/l	22.09 yen/l	19.64 yen/l	17.18 yen/l	14.73 yen/l	12.27 yen/l	9.82 yen/l	7.36 yen/l	4.91 yen/l	2.45 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	B Other																								
	(a) Sparkling beverages made, in part, from malt																								
220600.223	- Stipulated by the B of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (added spirit to low-malt beer)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220600.224	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																								
220600.228	- Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	38.55 yen/l	34.69 yen/l	30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220600.229	- Other	42.40 yen/l	40.38 yen/l	38.36 yen/l	36.34 yen/l	34.32 yen/l	32.30 yen/l	30.29 yen/l	28.27 yen/l	26.25 yen/l	24.23 yen/l	22.21 yen/l	20.19 yen/l	18.17 yen/l	16.15 yen/l	14.13 yen/l	12.11 yen/l	10.10 yen/l	8.08 yen/l	6.06 yen/l	4.04 yen/l	2.02 yen/l	Free		
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength																								
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher																								
	1 Of an alcoholic strength by volume of 90 % vol or higher																								
	(1) Intended for use in manufacturing industrial alcohol, ethyl acetate or ethylamine																								
220710.121	- Intended for use in manufacturing industrial alcohol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.122	- Intended for use in manufacturing ethyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.123	- Intended for use in manufacturing ethylamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
220710.130	A Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
220710.190	B Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220710.190	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
220710.220	(1) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220710.290	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																								
220720.100	1 Of an alcoholic strength by volume of 90 % vol or higher	27.2 %	25.5 %	23.8 %	22.1 %	20.4 %	18.7 %	17.0 %	15.3 %	13.6 %	11.9 %	10.2 %	8.5 %	6.8 %	5.1 %	3.4 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220720.100	1 Of an alcoholic strength by volume of 90 % vol or higher		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
220720.200	2 Other	38.10 yen/l	35.72 yen/l	33.34 yen/l	30.96 yen/l	28.58 yen/l	26.19 yen/l	23.81 yen/l	21.43 yen/l	19.05 yen/l	16.67 yen/l	14.29 yen/l	11.91 yen/l	9.53 yen/l	7.14 yen/l	4.76 yen/l	2.38 yen/l	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
220720.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages																								
2208.20	Spirits obtained by distilling grape wine or grape marc																								

Tariff Line	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 and Subsequent Years	Remarks
220820.100	1 Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220820.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2208.30	Whiskies																							
	1 Bourbon whisky, of an alcoholic strength by volume of 50 % vol or higher, the contents are certified as authentic by the Government or a Government instrumentality of the country of origin, excluding those in containers holding less than 2 l and other, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin																							
220830.011	- Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220830.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Rye whisky, of an alcoholic strength by volume of 50 % vol or higher, the contents are certified as authentic by the Government or a Government instrumentality of the country of origin, excluding those in containers holding less than 2 l and other, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin																							
220830.021	- Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220830.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																							
220830.031	(1) Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
220830.032	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
220840.000	Rum and other spirits obtained by distilling fermented sugar-cane products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220850.000	Gin and Geneva		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220860.000	Vodka		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220870.000	Liqueurs and cordials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2208.90	Other																								
	1 Ethyl alcohol and distilled alcoholic beverages																								
	(1) Fruit brandy																								
220890.111	A Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220890.119	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	A Ethyl alcohol																								
220890.124	(a) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220890.123	(b) Other	82.50 yen/l	75 yen/l	67.50 yen/l	60 yen/l	52.50 yen/l	45 yen/l	37.50 yen/l	30 yen/l	22.50 yen/l	15 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																								
220890.125	(a) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
220890.129	(b) Other	16.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free		
	2 Other spirituous beverages																								
220890.220	(1) Imitation sake and white sake	70.40 yen/l	64 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1 % vol	29.8 % or 23 yen/kg, whichever is the greater	27.9 % or 21.56 yen/kg, whichever is the greater	26.1 % or 20.13 yen/kg, whichever is the greater	24.2 % or 18.69 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	20.5 % or 15.81 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	16.8 % or 12.94 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	13.0 % or 10.06 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	9.3 % or 7.19 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	5.6 % or 4.31 yen/kg, whichever is the greater	3.7 % or 2.88 yen/kg, whichever is the greater	1.9 % or 1.44 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	
220890.240	(3) Other	88 yen/l	80 yen/l	72 yen/l	64 yen/l	56 yen/l	48 yen/l	40 yen/l	32 yen/l	24 yen/l	16 yen/l	8 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
22.09																									
220900.000	Vinegar and substitutes for vinegar obtained from acetic acid	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 23 Residues and waste from the food industries; prepared animal fodder																									
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																								
2301.10	Flours, meals and pellets, of meat or meat offal; greaves																								
230110.010	- Flours, meals and pellets, of meat or meat offal of whale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
230110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates																								
230120.010	- Flours, meals and pellets, of fish		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
230120.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants																								
230210.000	Of maize (corn)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
230230.000	Of wheat		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2302.40	Of other cereals																								

Tariff Line	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 and Subsequent Years	Remarks	
230240.010	- Of rice		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230240.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230250.000	Of leguminous plants		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets																								
230310.000	Residues of starch manufacture and similar residues		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230320.000	Beet-pulp, bagasse and other waste of sugar manufacture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230330.000	Brewing or distilling dregs and waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.04																									
230400.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.05																									
230500.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05																								
230610.000	Of cotton seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230620.000	Of linseed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230630.000	Of sunflower seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of rape or colza seeds																								
230641.000	Of low erucic acid rape or colza seeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230649.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
230650.000	Of coconut or copra		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
230660.000	Of palm nuts or kernels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2306.90	Other																									
230690.010	- Of maize (corn) germ		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
230690.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
23.07																										
230700.000	Wine lees; argol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
23.08																										
230800.000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
23.09	Preparations of a kind used in animal feeding																									
2309.10	Dog or cat food, put up for retail sale																									
230910.010	1 Containing not less than 10 % of lactose by weight	Per each kilogram, 59.50 yen plus 6 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 55.78 yen plus 5.63 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 52.06 yen plus 5.25 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 48.34 yen plus 4.88 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 44.63 yen plus 4.50 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 40.91 yen plus 4.13 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 37.19 yen plus 3.75 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 33.47 yen plus 3.38 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 29.75 yen plus 3 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 26.03 yen plus 2.63 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 22.31 yen plus 2.25 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 18.59 yen plus 1.88 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 14.88 yen plus 1.50 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 11.16 yen plus 1.13 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 7.44 yen plus 0.75 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 3.72 yen plus 0.38 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
230910.091	(1) In airtight containers not more than 10 kg each including container		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	(2) Other																								
230910.092	A More than 70 yen/kg in value for customs duty, excluding those containing 35 % or more by weight of crude protein		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																								
230910.093	(a) In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5 % by weight of sugars evaluated as sucrose, less than 20 % by weight of free starch, less than 35 % by weight of crude protein, other than those be separable 10 % or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230910.099	(b) Other	36 yen/kg	33.75 yen/kg	31.50 yen/kg	29.25 yen/kg	27 yen/kg	24.75 yen/kg	22.50 yen/kg	20.25 yen/kg	18 yen/kg	15.75 yen/kg	13.50 yen/kg	11.25 yen/kg	9 yen/kg	6.75 yen/kg	4.50 yen/kg	2.25 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
230910.099	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
2309.90	Other																								
	1 Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder																								
230990.110	- Vitamin preparations for feedstuffs	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
230990.190	- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing not less than 10 % of lactose by weight																								
230990.211	A Intended for feeding calves suitable for white veal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
230990.219	B Other	Per each kilogram, 52.50 yen plus 5.30 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 49.22 yen plus 4.97 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 45.94 yen plus 4.64 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 42.66 yen plus 4.31 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 39.38 yen plus 3.98 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 36.09 yen plus 3.64 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 32.81 yen plus 3.31 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 29.53 yen plus 2.98 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 26.25 yen plus 2.65 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 22.97 yen plus 2.32 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 19.69 yen plus 1.99 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 16.41 yen plus 1.66 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 13.13 yen plus 1.33 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 9.84 yen plus 0.99 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 6.56 yen plus 0.66 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Per each kilogram, 3.28 yen plus 0.33 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
230990.219	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
	A Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles																								
230990.292	- Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230990.293	- Alfalfa green leaf protein concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230990.294	- Fish or marine mammal solubles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																								
230990.295	(a) In airtight containers not more than 10 kg each including container		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																								
230990.296	More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35 % or more by weight of crude protein		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other																								
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5 % by weight of sugars evaluated as sucrose, less than 20 % by weight of free starch, less than 35 % by weight of crude protein, other than those be separable 10 % or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order																								
230990.297	I For dogs, cats and other similar kind of ornamental animals and pet animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230990.298	II Other	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
230990.298	II Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
230990.299	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
Chapter 24 Tobacco and manufactured tobacco substitutes																									
24.01	Unmanufactured tobacco; tobacco refuse																								
240110.000	Tobacco, not stemmed / stripped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240120.000	Tobacco, partly or wholly stemmed / stripped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240130.000	Tobacco refuse		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
240210.000	Cigars, cheroots and cigarillos, containing tobacco		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
240220.000	Cigarettes containing tobacco		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks
240290.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																							
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																							
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
2403.19	Other																							
240319.100	1 Pipe tobacco		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
240319.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Other																							
240391.000	"Homogenised" or "reconstituted" tobacco		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2403.99	Other																							
240399.100	1 Tobacco extracts and essences		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240399.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	SECTION V MINERAL PRODUCTS																							
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement																							
25.01																								
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water																							
250100.010	1 Salt and pure sodium chloride, of which at least 70 % by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
250100.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
25.02																									
250200.000	Unroasted iron pyrites		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.03																									
250300.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.04	Natural graphite																								
250410.000	In powder or in flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26																								
250510.000	Silica sands and quartz sands		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape																								
250610.000	Quartz		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2506.20	Quartzite																								
250620.010	- Crude or roughly trimmed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250620.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.07																									
250700.000	Kaolin and other kaolinic clays, whether or not calcined		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths																								
250810.000	Bentonite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
250830.000	Fire-clay		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2508.40	Other clays																								
250840.010	- Aluminous shale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250840.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250850.000	Andalusite, kyanite and sillimanite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250860.000	Mullite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
250870.000	Chamotte or dinas earths		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.09																									
250900.000	Chalk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk																								
251010.000	Unground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251020.000	Ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.11	Natural barium sulphate (barytes); natural barium carbonate (withelite), whether or not calcined, other than barium oxide of heading 28.16																								
251110.000	Natural barium sulphate (barytes)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251120.000	Natural barium carbonate (withelite)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.12																									
251200.000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated																								
251310.000	Pumice stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
251320.000	Emery, natural corundum, natural garnet and other natural abrasives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
25.14																										
251400.000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape																									
	Marble and travertine																									
251511.000	Crude or roughly trimmed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251512.000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251520.000	Ecaussine and other calcareous monumental or building stone; alabaster		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape																									
	Granite																									
251611.000	Crude or roughly trimmed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251612.000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251620.000	Sandstone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251690.000	Other monumental or building stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated																								
251710.000	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251720.000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251730.000	Tarred macadam		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated																								
251741.000	Of marble		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251749.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix																								
251810.000	Dolomite, not calcined or sintered		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251820.000	Calcined or sintered dolomite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251830.000	Dolomite ramming mix		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure																								
251910.000	Natural magnesium carbonate (magnesite)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2519.90	Other																								

Tariff Line	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 and Subsequent Years	Remarks
251990.010	- Magnesium oxide other than calcined natural magnesium carbonate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
251990.091	-- Magnesia clinker		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
251990.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders																							
252010.000	Gypsum; anhydrite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2520.20	Plasters																							
252020.010	1 Calcined gypsum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252020.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.21																								
252100.000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25																							
252210.000	Quicklime		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252220.000	Slaked lime		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252230.000	Hydraulic lime		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers																							
252310.000	Cement clinkers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Portland cement																							

Tariff Line	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 and Subsequent Years	Remarks	
252321.000	White cement, whether or not artificially coloured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
252329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
252329.000	Other	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
252330.000	Aluminous cement		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
252330.000	Aluminous cement	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
252390.000	Other hydraulic cements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.24	Asbestos																								
252410.000	Crocidolite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.25	Mica, including splittings; mica waste																								
252510.000	Crude mica and mica rifted into sheets or splittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252520.000	Mica powder		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252530.000	Mica waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc																								
252610.000	Not crushed, not powdered		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
252620.000	Crushed or powdered		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
25.28																								
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight																							
252800.010	- Natural sodium borates and concentrates thereof (whether or not calcined)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252800.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar																							
252910.000	Feldspar		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fluorspar																							
252921.000	Containing by weight 97 % or less of calcium fluoride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252922.000	Containing by weight more than 97 % of calcium fluoride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252930.000	Leucite; nepheline and nepheline syenite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.30	Mineral substances not elsewhere specified or included																							
253010.000	Vermiculite, perlite and chlorites, unexpanded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
253020.000	Kieserite, epsomite (natural magnesium sulphates)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
253090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 26 Ores, slag and ash																							
26.01	Iron ores and concentrates, including roasted iron pyrites																							
	Iron ores and concentrates, other than roasted iron pyrites																							
260111.000	Non-agglomerated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	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 and Subsequent Years	Remarks	
260112.000	Agglomerated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
260120.000	Roasted iron pyrites		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.02																									
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight																								
	- Manganese ores and concentrates																								
	-- Containing more than 39 % of manganese calculated on the dry weight																								
260200.011	--- Ores and concentrates of manganese dioxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
260200.012	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
260200.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
260200.090	- Ferruginous manganese ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.03																									
260300.000	Copper ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.04																									
260400.000	Nickel ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.05																									
260500.000	Cobalt ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.06																									
260600.000	Aluminium ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.07																									
260700.000	Lead ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
26.08																									
260800.000	Zinc ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.09																									
260900.000	Tin ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.10																									
261000.000	Chromium ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.11																									
261100.000	Tungsten ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.12	Uranium or thorium ores and concentrates																								
261210.000	Uranium ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
261220.000	Thorium ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.13	Molybdenum ores and concentrates																								
261310.000	Roasted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
261390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.14																									
2614.00	Titanium ores and concentrates																								
261400.010	- Ilmenite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
261400.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates																								
261510.000	Zirconium ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
261590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
26.16	Precious metal ores and concentrates																								
261610.000	Silver ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
261690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.17	Other ores and concentrates																								
261710.000	Antimony ores and concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
261790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.18																									
261800.000	Granulated slag (slag sand) from the manufacture of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.19																									
261900.000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds																								
	Containing mainly zinc																								
262011.000	Hard zinc spelter		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
262019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Containing mainly lead																								
262021.000	Leaded gasoline sludges and leaded anti-knock compound sludges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
262029.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
262030.000	Containing mainly copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
262040.000	Containing mainly aluminium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
262060.000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																									
262091.000	Containing antimony, beryllium, cadmium, chromium or their mixtures		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
262099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste																									
262110.000	Ash and residues from the incineration of municipal waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
262190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes																										
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal																									
	Coal, whether or not pulverised, but not agglomerated																									
270111.000	Anthracite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2701.12	Bituminous coal																									
	- Containing not more than 8 % of ash calculated on the dry weight																									
270112.011	-- Coking coal, heavy		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270112.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																									
270112.091	-- Coking coal, heavy		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270112.092	-- Other coking coal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270112.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
2701.19	Other coal																									
270119.010	- Containing not more than 8 % of ash calculated on the dry weight		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
270119.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
270120.000	Briquettes, ovoids and similar solid fuels manufactured from coal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
27.02	Lignite, whether or not agglomerated, excluding jet																									
270210.000	Lignite, whether or not pulverised, but not agglomerated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
270220.000	Agglomerated lignite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
27.03																										
270300.000	Peat (including peat litter), whether or not agglomerated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.04																										
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon																									
270400.010	1 Coke and semi-coke	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
270400.010	1 Coke and semi-coke		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
270400.020	2 Retort carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
27.05																										
270500.000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
27.06																										

Tariff Line	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 and Subsequent Years	Remarks	
270600.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents																								
270710.000	Benzol (benzene)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270720.000	Toluol (toluene)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270730.000	Xylol (xylenes)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270740.000	Naphthalene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2707.50	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method																								
270750.010	- Of a specific gravity of not more than 0.83 at 15 °C of temperature		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270750.090	- Of a specific gravity of more than 0.83 at 15 °C of temperature		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
270791.000	Creosote oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2707.99	Other																								
270799.010	- Of a specific gravity of not more than 0.83 at 15 °C of temperature		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270799.090	- Of a specific gravity of more than 0.83 at 15 °C of temperature		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars																								
270810.000	Pitch		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270820.000	Pitch coke		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
27.09																									
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude																								
270900.100	- Intended for cracking at pyrolytic furnaces in olefin production facilities, principally used in the manufacture of ethylene, to manufacture ethylene, propylene, butylene, butadiene, benzene, toluene, xylenes or petroleum resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
270900.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils																								
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils																								
2710.12	Light oils and preparations																								
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5 % by weight of goods other than petroleum oils and oils obtained from bituminous minerals																								
	(1) Petroleum spirits																								
	A Mixed alkylenes with a very low degree of polymerisation																								
271012.111	(a) Tripropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271012.119	(b) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.119	(b) Other	2.2 %	2.1 %	1.9 %	1.8 %	1.7 %	1.5 %	1.4 %	1.2 %	1.1 %	1.0 %	0.8 %	0.7 %	0.6 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
271012.120	B Of which the fraction 5 % to 95 % by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
271012.120	B Of which the fraction 5 % to 95 % by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271012.120	B Of which the fraction 5 % to 95 % by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	C Other																								
271012.181	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
	-- For aviation use, including products not containing antiknock preparations																								

Tariff Line	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 and Subsequent Years	Remarks	
271012.131	--- Of a specific gravity not more than 0.8017 at 15 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.131	--- Of a specific gravity not more than 0.8017 at 15 °C		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271012.132	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.132	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271012.137	-- Intended for use as fuels for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.137	-- Intended for use as fuels for motor vehicles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271012.139	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.139	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Kerosenes																								
271012.141	A Mixed alkylenes with a very low degree of polymerisation		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.141	A Mixed alkylenes with a very low degree of polymerisation	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	B Other																								
271012.142	[1] Normal paraffins (containing not less than 95 % by weight of saturated straight chain hydrocarbon)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[2] Other																								
271012.144	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
271012.143	-- Intended for use as fuels for jet engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.143	-- Intended for use as fuels for jet engines		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271012.149	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.149	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(3) Gas oils																								
271012.151	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271012.159	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271012.159	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
271012.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2710.19	Other																								
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5 % by weight of goods other than petroleum oils and oils obtained from bituminous minerals																								
	(1) Kerosenes																								
271019.141	A Mixed alkylenes with a very low degree of polymerisation		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.141	A Mixed alkylenes with a very low degree of polymerisation	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	B Other																								
271019.142	[1] Normal paraffins (containing not less than 95 % by weight of saturated straight chain hydrocarbon)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[2] Other																								
271019.144	-Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
271019.143	-- Intended for use as fuels for jet engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.143	-- Intended for use as fuels for jet engines		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271019.149	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
271019.149	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	(2) Gas oils																								
271019.151	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271019.159	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.159	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(3) Heavy fuel oils and raw oils																								
	A Of a specific gravity not more than 0.9037 at 15 °C																								
	(a) Intended for use as raw materials in refining (including those manufactured from the oil under the work using customs manufacturing procedures (hozei work) stipulated by paragraph 1 of Article 56 of the Customs Law. The same definition shall be applied in this subheading and subheading 2710.20)																								
271019.161	- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271019.162	- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																								
	- Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 °C and a flash point not exceeding 130 °C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a cabinet order. The same definition shall be applied in subheading 2710.20.																								

Tariff Line	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 and Subsequent Years	Remarks	
271019.163	-- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
271019.164	-- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
	-- Containing by weight 0.3 % or less of sulphur																								
271019.165	--- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.165	--- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
271019.165	--- Heavy fuel oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
271019.166	--- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.166	--- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	-- Other																								
271019.167	--- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.167	--- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271019.169	--- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
271019.169	--- Raw oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271019.169	--- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Of a specific gravity more than 0.9037 at 15 °C																								
	(a) Intended for use as raw materials in refining																								
271019.171	- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271019.172	- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																								
	- Containing by weight 0.3 % or less of sulphur																								
271019.173	-- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.173	-- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271019.174	-- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.174	-- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
271019.175	-- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
271019.175	-- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271019.179	-- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.179	-- Raw oils	249 yen/kl	233.44 yen/kl	217.88 yen/kl	202.31 yen/kl	186.75 yen/kl	171.19 yen/kl	155.63 yen/kl	140.06 yen/kl	124.50 yen/kl	108.94 yen/kl	93.38 yen/kl	77.81 yen/kl	62.25 yen/kl	46.69 yen/kl	31.13 yen/kl	15.56 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(4) Lubricating oils, including liquid paraffin																								
	A Of a specific gravity not more than 0.8494 at 15 °C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15 ° C																								
271019.188	- Of a specific gravity not more than 0.8494 at 15°C	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.188	- Of a specific gravity not more than 0.8494 at 15°C		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
271019.193	-- Liquid paraffin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.193	-- Liquid paraffin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271019.194	-- Cutting oils, insulating oils and aviation lubricating oils	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
271019.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, mainly used for lubricating	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271019.196	B Other	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
271019.196	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
271019.199	(5) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.199	(5) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
271019.210	- Greases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
271019.291	-- Of a specific gravity not more than 0.8494 at 15 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
271019.293	--- Lubricating preparations, in liquid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.293	--- Lubricating preparations, in liquid	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
271019.299	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2710.20	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils																								
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5 % by weight of goods other than petroleum oils and oils obtained from bituminous minerals																								
	(1) Petroleum spirits																								
	A Mixed alkylenes with a very low degree of polymerisation																								
271020.111	(a) Tripropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
271020.119	(b) Other	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.119	(b) Other	2.2 %	2.1 %	1.9 %	1.8 %	1.7 %	1.5 %	1.4 %	1.2 %	1.1 %	1.0 %	0.8 %	0.7 %	0.6 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.119	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.120	B Of which the fraction 5 % to 95 % by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
271020.120	B Of which the fraction 5 % to 95 % by volume including distillation loss distils within not more than 2 °C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	C Other																								
271020.181	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
	--For aviation use, including products not containing antiknock preparations																								
271020.131	--- Of a specific gravity not more than 0.8017 at 15 °C	934 yen/kl	849.09 yen/kl	764.18 yen/kl	679.27 yen/kl	594.36 yen/kl	509.45 yen/kl	424.55 yen/kl	339.64 yen/kl	254.73 yen/kl	169.82 yen/kl	84.91 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.131	--- Of a specific gravity not more than 0.8017 at 15 °C	934 yen/kl	875.63 yen/kl	817.25 yen/kl	758.88 yen/kl	700.50 yen/kl	642.13 yen/kl	583.75 yen/kl	525.38 yen/kl	467 yen/kl	408.63 yen/kl	350.25 yen/kl	291.88 yen/kl	233.50 yen/kl	175.13 yen/kl	116.75 yen/kl	58.38 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.131	--- Of a specific gravity not more than 0.8017 at 15 °C		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.132	--- Other	934 yen/kl	849.09 yen/kl	764.18 yen/kl	679.27 yen/kl	594.36 yen/kl	509.45 yen/kl	424.55 yen/kl	339.64 yen/kl	254.73 yen/kl	169.82 yen/kl	84.91 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.132	--- Other	934 yen/kl	875.63 yen/kl	817.25 yen/kl	758.88 yen/kl	700.50 yen/kl	642.13 yen/kl	583.75 yen/kl	525.38 yen/kl	467 yen/kl	408.63 yen/kl	350.25 yen/kl	291.88 yen/kl	233.50 yen/kl	175.13 yen/kl	116.75 yen/kl	58.38 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.132	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
271020.137	-- Intended for use as fuels for motor vehicles	934 yen/kl	849.09 yen/kl	764.18 yen/kl	679.27 yen/kl	594.36 yen/kl	509.45 yen/kl	424.55 yen/kl	339.64 yen/kl	254.73 yen/kl	169.82 yen/kl	84.91 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
271020.137	-- Intended for use as fuels for motor vehicles	934 yen/kl	875.63 yen/kl	817.25 yen/kl	758.88 yen/kl	700.50 yen/kl	642.13 yen/kl	583.75 yen/kl	525.38 yen/kl	467 yen/kl	408.63 yen/kl	350.25 yen/kl	291.88 yen/kl	233.50 yen/kl	175.13 yen/kl	116.75 yen/kl	58.38 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.137	-- Intended for use as fuels for motor vehicles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.139	-- Other	934 yen/kl	849.09 yen/kl	764.18 yen/kl	679.27 yen/kl	594.36 yen/kl	509.45 yen/kl	424.55 yen/kl	339.64 yen/kl	254.73 yen/kl	169.82 yen/kl	84.91 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.139	-- Other	934 yen/kl	875.63 yen/kl	817.25 yen/kl	758.88 yen/kl	700.50 yen/kl	642.13 yen/kl	583.75 yen/kl	525.38 yen/kl	467 yen/kl	408.63 yen/kl	350.25 yen/kl	291.88 yen/kl	233.50 yen/kl	175.13 yen/kl	116.75 yen/kl	58.38 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.139	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Kerosenes																									
271020.141	A Mixed alkylenes with a very low degree of polymerisation	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.141	A Mixed alkylenes with a very low degree of polymerisation	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.141	A Mixed alkylenes with a very low degree of polymerisation		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Other																									
271020.142	[1] Normal paraffins (containing not less than 95 % by weight of saturated straight chain hydrocarbon)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[2] Other																									
271020.144	-Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
271020.143	-- Intended for use as fuels for jet engines	346 yen/kl	314.55 yen/kl	283.09 yen/kl	251.64 yen/kl	220.18 yen/kl	188.73 yen/kl	157.27 yen/kl	125.82 yen/kl	94.36 yen/kl	62.91 yen/kl	31.45 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.143	-- Intended for use as fuels for jet engines		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
271020.149	-- Other	346 yen/kl	314.55 yen/kl	283.09 yen/kl	251.64 yen/kl	220.18 yen/kl	188.73 yen/kl	157.27 yen/kl	125.82 yen/kl	94.36 yen/kl	62.91 yen/kl	31.45 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.149	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(3) Gas oils																								
271020.151	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271020.159	- Other	750 yen/kl	681.82 yen/kl	613.64 yen/kl	545.45 yen/kl	477.27 yen/kl	409.09 yen/kl	340.91 yen/kl	272.73 yen/kl	204.55 yen/kl	136.36 yen/kl	68.18 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.159	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(4) Heavy fuel oils and raw oils																								
	A Of a specific gravity not more than 0.9037 at 15 °C																								
	(a) Intended for use as raw materials in refining																								
271020.161	- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271020.162	- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
	(b) Other																									
	- Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15 °C and a flash point not exceeding 130 °C																									
271020.163	-- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
271020.164	-- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																									
	-- Containing by weight 0.3 % or less of sulphur																									
271020.165	--- Heavy fuel oils	459 yen/kl	417.27 yen/kl	375.55 yen/kl	333.82 yen/kl	292.09 yen/kl	250.36 yen/kl	208.64 yen/kl	166.91 yen/kl	125.18 yen/kl	83.45 yen/kl	41.73 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
271020.165	--- Heavy fuel oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
271020.165	--- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
271020.166	--- Raw oils	459 yen/kl	417.27 yen/kl	375.55 yen/kl	333.82 yen/kl	292.09 yen/kl	250.36 yen/kl	208.64 yen/kl	166.91 yen/kl	125.18 yen/kl	83.45 yen/kl	41.73 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
271020.166	--- Raw oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
271020.166	--- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	-- Other																									
271020.167	--- Heavy fuel oils	459 yen/kl	417.27 yen/kl	375.55 yen/kl	333.82 yen/kl	292.09 yen/kl	250.36 yen/kl	208.64 yen/kl	166.91 yen/kl	125.18 yen/kl	83.45 yen/kl	41.73 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
271020.167	--- Heavy fuel oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.167	--- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.169	--- Raw oils	459 yen/kl	417.27 yen/kl	375.55 yen/kl	333.82 yen/kl	292.09 yen/kl	250.36 yen/kl	208.64 yen/kl	166.91 yen/kl	125.18 yen/kl	83.45 yen/kl	41.73 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.169	--- Raw oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.169	--- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Of a specific gravity more than 0.9037 at 15°C																								
	(a) Intended for use as raw materials in refining																								
271020.171	- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271020.172	- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																								
	- Containing by weight 0.3 % or less of sulphur																								
271020.173	-- Heavy fuel oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.173	-- Heavy fuel oils	249 yen/kl	233.44 yen/kl	217.88 yen/kl	202.31 yen/kl	186.75 yen/kl	171.19 yen/kl	155.63 yen/kl	140.06 yen/kl	124.50 yen/kl	108.94 yen/kl	93.38 yen/kl	77.81 yen/kl	62.25 yen/kl	46.69 yen/kl	31.13 yen/kl	15.56 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.173	-- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
271020.174	-- Raw oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.174	-- Raw oils	249 yen/kl	233.44 yen/kl	217.88 yen/kl	202.31 yen/kl	186.75 yen/kl	171.19 yen/kl	155.63 yen/kl	140.06 yen/kl	124.50 yen/kl	108.94 yen/kl	93.38 yen/kl	77.81 yen/kl	62.25 yen/kl	46.69 yen/kl	31.13 yen/kl	15.56 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.174	-- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								
271020.175	-- Heavy fuel oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.175	-- Heavy fuel oils	249 yen/kl	233.44 yen/kl	217.88 yen/kl	202.31 yen/kl	186.75 yen/kl	171.19 yen/kl	155.63 yen/kl	140.06 yen/kl	124.50 yen/kl	108.94 yen/kl	93.38 yen/kl	77.81 yen/kl	62.25 yen/kl	46.69 yen/kl	31.13 yen/kl	15.56 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.175	-- Heavy fuel oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.179	-- Raw oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.179	-- Raw oils	249 yen/kl	233.44 yen/kl	217.88 yen/kl	202.31 yen/kl	186.75 yen/kl	171.19 yen/kl	155.63 yen/kl	140.06 yen/kl	124.50 yen/kl	108.94 yen/kl	93.38 yen/kl	77.81 yen/kl	62.25 yen/kl	46.69 yen/kl	31.13 yen/kl	15.56 yen/kl	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.179	-- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(5) Lubricating oils, including liquid paraffin																								
	A Of a specific gravity not more than 0.8494 at 15 °C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15 °C																								

Tariff Line	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 and Subsequent Years	Remarks	
271020.188	- Of a specific gravity not more than 0.8494 at 15 °C	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
271020.188	- Of a specific gravity not more than 0.8494 at 15 °C		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								
271020.193	-- Liquid paraffin	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.193	-- Liquid paraffin	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.193	-- Liquid paraffin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.194	-- Cutting oils, insulating oils and aviation lubricating oils	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
271020.194	-- Cutting oils, insulating oils and aviation lubricating oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
271020.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
271020.196	B Other	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
271020.196	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
271020.199	(6) Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.199	(6) Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
271020.199	(6) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
271020.210	- Greases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
271020.291	-- Of a specific gravity not more than 0.8494 at 15 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
271020.293	--- Lubricating preparations, in liquid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271020.299	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Waste oils																								
271091.000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.11	Petroleum gases and other gaseous hydrocarbons																								
	Liquefied																								
271111.000	Natural gas		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2711.12	Propane																								

Tariff Line	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 and Subsequent Years	Remarks	
271112.010	- Intended for use in manufacturing ammonia, 2-ethylhexyl alcohol, ethylenic hydrocarbons or maleic anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271112.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2711.13	Butanes																								
271113.010	- Intended for use in manufacturing ammonia, 2-ethylhexyl alcohol, ethylenic hydrocarbons or maleic anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271113.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2711.14	Ethylene, propylene, butylene and butadiene																								
271114.010	1 Ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271114.020	2 Propylene, butylene and butadiene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2711.19	Other																								
271119.010	1 Petroleum gases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271119.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
271119.020	2 Other	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	In gaseous state																								
271121.000	Natural gas		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
271121.000	Natural gas	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
271129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
271129.000	Other	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured																								
271210.000	Petroleum jelly		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271220.000	Paraffin wax containing by weight less than 0.75 % of oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals																								
	Petroleum coke																								
271311.000	Not calcined		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271312.000	Calcined		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271320.000	Petroleum bitumen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals																								
271390.100	1 Extracts of a pour point not exceeding 35 °C, derived from the treatment of lubricating oils with solvents		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271390.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks																								
271410.000	Bituminous or oil shale and tar sands		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
271490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
27.15																									
271500.000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																									
Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes																									
I.- CHEMICAL ELEMENTS																									
28.01	Fluorine, chlorine, bromine and iodine																								
280110.000	Chlorine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280120.000	Iodine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280130.000	Fluorine; bromine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.02																									
280200.000	Sulphur, sublimed or precipitated; colloidal sulphur		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.03																									
280300.000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
280300.000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
28.04	Hydrogen, rare gases and other non-metals																								
280410.000	Hydrogen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Rare gases																								

Tariff Line	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 and Subsequent Years	Remarks	
280421.000	Argon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2804.29	Other																								
280429.100	- Helium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280429.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280430.000	Nitrogen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280440.000	Oxygen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280450.000	Boron; tellurium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Silicon																								
2804.61	Containing by weight not less than 99.99 % of silicon																								
280461.100	1 Of single crystal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280461.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280469.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280470.000	Phosphorus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280480.000	Arsenic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280490.000	Selenium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury																								
	Alkali or alkaline-earth metals																								
280511.000	Sodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280512.000	Calcium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
280530.000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280540.000	Mercury		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS																								
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid																								
280610.000	Hydrogen chloride (hydrochloric acid)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
280620.000	Chlorosulphuric acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.07																									
280700.000	Sulphuric acid; oleum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.08																									
280800.000	Nitric acid; sulphonitric acids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.09	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined																								
280910.000	Diphosphorus pentoxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
280910.000	Diphosphorus pentoxide	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
280920.000	Phosphoric acid and polyphosphoric acids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
280920.000	Phosphoric acid and polyphosphoric acids	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
28.10																									
281000.000	Oxides of boron; boric acids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals																								
	Other inorganic acids																								
281111.000	Hydrogen fluoride (hydrofluoric acid)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2811.19	Other																								
281119.100	- Hydrobromic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
281119.910	-- Hydrogen cyanide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281119.990	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
281119.990	-- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other inorganic oxygen compounds of non-metals																								
281121.000	Carbon dioxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
281121.000	Carbon dioxide	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
281122.000	Silicon dioxide	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2811.29	Other																								
	1 Dinitrogen tetroxide and Sulphur dioxide																								

Tariff Line	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 and Subsequent Years	Remarks		
281129.110	- Dinitrogen tetroxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
281129.120	- Sulphur dioxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281129.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
281129.900	2 Other	3.6 %	3.3 %	2.9 %	2.6 %	2.3 %	2.0 %	1.6 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS																									
28.12	Halides and halide oxides of non-metals																									
2812.10	Chlorides and chloride oxides																									
281210.010	- Carbonyl dichloride (phosgene)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.020	- Phosphorus oxychloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.030	- Phosphorus trichloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.040	- Phosphorus pentachloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.050	- Sulphur monochloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.060	- Sulphur dichloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.070	- Thionyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
281290.000	Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
28.13	Sulphides of non-metals; commercial phosphorus trisulphide																								
281310.000	Carbon disulphide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS																								
28.14	Ammonia, anhydrous or in aqueous solution																								
281410.000	Anhydrous ammonia		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281420.000	Ammonia in aqueous solution		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium																								
	Sodium hydroxide (caustic soda)																								
281511.000	Solid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281512.000	In aqueous solution (soda lye or liquid soda)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281520.000	Potassium hydroxide (caustic potash)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
281520.000	Potassium hydroxide (caustic potash)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
281530.000	Peroxides of sodium or potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium																								
281610.000	Hydroxide and peroxide of magnesium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281640.000	Oxides, hydroxides and peroxides, of strontium or barium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.17																									

Tariff Line	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 and Subsequent Years	Remarks	
281700.000	Zinc oxide; zinc peroxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
281700.000	Zinc oxide; zinc peroxide	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide																								
2818.10	Artificial corundum, whether or not chemically defined																								
281810.010	- Sized grains	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
281810.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
281810.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
281820.000	Aluminium oxide, other than artificial corundum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281830.000	Aluminium hydroxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
281830.000	Aluminium hydroxide	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
28.19	Chromium oxides and hydroxides																								
281910.000	Chromium trioxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
281990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
281990.000	Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
28.20	Manganese oxides																								
282010.000	Manganese dioxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282010.000	Manganese dioxide	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃																								
2821.10	Iron oxides and hydroxides																								
282110.010	- Iron oxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
282110.010	- Iron oxides	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
282110.090	- Iron hydroxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282120.000	Earth colours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.22																									
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides																								
282200.010	- Cobalt oxides and commercial cobalt oxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282200.090	- Cobalt hydroxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
28.23																									
282300.000	Titanium oxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
282300.000	Titanium oxides	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
28.24	Lead oxides; red lead and orange lead																								
282410.000	Lead monoxide (litharge, massicot)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2824.90	Other																								
282490.100	1 Red lead and orange lead		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282490.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides																								
2825.10	Hydrazine and hydroxylamine and their inorganic salts																								
282510.030	1 Hydrazine anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
282510.050	- Hydrazine and its inorganic salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282510.050	- Hydrazine and its inorganic salts	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
282510.090	-Hydroxylamine and its inorganic salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282510.090	-Hydroxylamine and its inorganic salts	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282520.000	Lithium oxide and hydroxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282530.000	Vanadium oxides and hydroxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282540.000	Nickel oxides and hydroxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282540.000	Nickel oxides and hydroxides	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282550.000	Copper oxides and hydroxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282550.000	Copper oxides and hydroxides	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
2825.60	Germanium oxides and zirconium dioxide																								
282560.100	1 Germanium dioxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282560.200	2 Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
282570.000	Molybdenum oxides and hydroxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2825.80	Antimony oxides																								
282580.010	- Antimony trioxide, less than 199 yen/kg in value for customs duty	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
282580.021	-- Antimony trioxide, not less than 199 yen/kg in value for customs duty	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
282580.029	-- Other	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2825.90	Other																								
282590.100	1 Stannous oxide and stannic oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282590.100	1 Stannous oxide and stannic oxide	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282590.200	2 Beryllium oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282590.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS																								
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts																								
	Fluorides																								
282612.000	Of aluminium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2826.19	Other																								
282619.010	- Of ammonium or of sodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282619.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282630.000	Sodium hexafluoroaluminate (synthetic cryolite)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2826.90	Other																								
282690.100	1 Fluorosilicates of sodium or of potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
282690.910	-Potassium fluorotantalate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282690.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides																								
282710.000	Ammonium chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282720.000	Calcium chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
282720.000	Calcium chloride	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other chlorides																								
282731.000	Of magnesium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282731.000	Of magnesium	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282732.000	Of aluminium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282735.000	Of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2827.39	Other																								
282739.100	1 Of zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282739.100	1 Of zinc	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
282739.910	- Of iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282739.920	- Of cobalt		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282739.920	- Of cobalt	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282739.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
282739.990	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Chloride oxides and chloride hydroxides																								
282741.000	Of copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282749.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
282749.000	Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Bromides and bromide oxides																								
282751.000	Bromides of sodium or of potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2827.59	Other																								
282759.100	- Ammonium bromide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
282759.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
282759.900	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
282760.000	Iodides and iodide oxides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites																								
282810.000	Commercial calcium hypochlorite and other calcium hypochlorites		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates																								
	Chlorates																								
282911.000	Of sodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
282911.000	Of sodium	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
282919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2829.90	Other																								
282990.100	- Bromates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
282990.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.30	Sulphides; polysulphides, whether or not chemically defined																								
283010.000	Sodium sulphides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
2830.90	Other																								
283090.010	- Zinc sulphide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283090.020	- Antimony trisulphide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283090.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.31	Dithionites and sulphonylates																								
283110.000	Of sodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
283110.000	Of sodium	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
283190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.32	Sulphites; thiosulphates																								
283210.000	Sodium sulphites		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283220.000	Other sulphites		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283230.000	Thiosulphates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.33	Sulphates; alums; peroxosulphates (persulphates)																								
	Sodium sulphates																								
283311.000	Disodium sulphate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
283311.000	Disodium sulphate	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
283319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other sulphates																								
283321.000	Of magnesium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283322.000	Of aluminium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283324.000	Of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283325.000	Of copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283327.000	Of barium	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2833.29	Other																								
283329.100	1 Of zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
283329.910	- Of chromium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283329.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283330.000	Alums		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283340.000	Peroxosulphates (persulphates)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.34	Nitrites; nitrates																								
283410.000	Nitrites		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283410.000	Nitrites	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Nitrates																								

Tariff Line	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 and Subsequent Years	Remarks	
283421.000	Of potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
283421.000	Of potassium	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
2834.29	Other																								
	1 Calcium nitrate and Barium nitrate																								
283429.100	- Calcium nitrate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283429.200	- Barium nitrate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283429.300	2 Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined																								
283510.000	Phosphinates (hypophosphites) and phosphonates (phosphites)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Phosphates																								
283522.000	Of mono- or disodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283522.000	Of mono- or disodium	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
283524.000	Of potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283524.000	Of potassium	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
283525.000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283526.000	Other phosphates of calcium	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2835.29	Other																								
283529.010	- Of trisodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283529.010	- Of trisodium	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
283529.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283529.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Polyphosphates																								
283531.000	Sodium triphosphate (sodium tripolyphosphate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283531.000	Sodium triphosphate (sodium tripolyphosphate)	4.7 %	4.3 %	3.8 %	3.4 %	3.0 %	2.6 %	2.1 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
283539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283539.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate																							
2836.20	Disodium carbonate																							
283620.100	1 Soda ash	5.5 % or 1.68 yen/kg, whichever is the less	5.0 % or 1.53 yen/kg, whichever is the less	4.5 % or 1.37 yen/kg, whichever is the less	4.0 % or 1.22 yen/kg, whichever is the less	3.5 % or 1.07 yen/kg, whichever is the less	3.0 % or 0.92 yen/kg, whichever is the less	2.5 % or 0.76 yen/kg, whichever is the less	2.0 % or 0.61 yen/kg, whichever is the less	1.5 % or 0.46 yen/kg, whichever is the less	1.0 % or 0.31 yen/kg, whichever is the less	0.5 % or 0.15 yen/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283620.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283630.000	Sodium hydrogencarbonate (sodium bicarbonate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283640.000	Potassium carbonates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283650.000	Calcium carbonate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283660.000	Barium carbonate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
283691.000	Lithium carbonates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283692.000	Strontium carbonate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283699.000	Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.37	Cyanides, cyanide oxides and complex cyanides																							
	Cyanides and cyanide oxides																							
283711.000	Of sodium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
283720.000	Complex cyanides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.39	Silicates; commercial alkali metal silicates																							

Tariff Line	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 and Subsequent Years	Remarks	
	Of sodium																								
283911.000	Sodium metasilicates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283911.000	Sodium metasilicates	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
283919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
283919.000	Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2839.90	Other																								
283990.010	- Of potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283990.010	- Of potassium	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
283990.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
283990.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
28.40	Borates; peroxoborates (perborates)																								
	Disodium tetraborate (refined borax)																								
284011.000	Anhydrous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
284019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284020.000	Other borates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284030.000	Peroxoborates (perborates)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.41	Salts of oxometallic or peroxometallic acids																							
284130.000	Sodium dichromate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2841.50	Other chromates and dichromates; peroxychromates																							
284150.010	- Chromates of zinc or of lead		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284150.010	- Chromates of zinc or of lead	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
284150.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284150.090	- Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Manganites, manganates and permanganates																							
284161.000	Potassium permanganate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284161.000	Potassium permanganate	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
284169.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284169.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
284170.000	Molybdates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
284170.000	Molybdates	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
284180.000	Tungstates (wolframates)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
284180.000	Tungstates (wolframates)	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2841.90	Other																								
284190.010	- Aluminates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284190.010	- Aluminates	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
284190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
284190.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides																								
284210.000	Double or complex silicates, including aluminosilicates whether or not chemically defined		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
284210.000	Double or complex silicates, including aluminosilicates whether or not chemically defined	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2842.90	Other																								
284290.010	- Fulminates, cyanates and thiocyanates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284290.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	VI.- MISCELLANEOUS																								
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals																								
284310.000	Colloidal precious metals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Silver compounds																								
284321.000	Silver nitrate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284330.000	Gold compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284390.000	Other compounds; amalgams		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products																								
284410.000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
2844.20	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products																								
284420.010	- Fissile isotopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284420.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284430.000	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues																								
284440.010	- Compounds of fissile isotopes or alloys, dispersions (including cermets), ceramic products and mixtures containing these compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
284440.020	-- Compounds of radioactive isotopes or alloys, dispersions (including cermets), ceramic products and mixtures containing these compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284440.090	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors																								
284450.010	- Of fissile isotopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284450.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined																								
284510.000	Heavy water (deuterium oxide)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
284590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals																								
2846.10	Cerium compounds																								
284610.010	- Cerium oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284610.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2846.90	Other																								
284690.210	- Yttrium oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284690.220	- Lanthanum oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
284690.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.47																									
284700.000	Hydrogen peroxide, whether or not solidified with urea		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.48																									
284800.000	Phosphides, whether or not chemically defined, excluding ferrophosphorus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
28.49	Carbides, whether or not chemically defined																								
284910.000	Of calcium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284910.000	Of calcium	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
2849.20	Of silicon																								
284920.010	- Sized grains	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
284920.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
284920.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2849.90	Other																								
284990.010	- Boron carbide, niobium carbide and tantalum carbide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
284990.010	- Boron carbide, niobium carbide and tantalum carbide	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
284990.090	- Other	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
28.50																									
285000.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
285000.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams																								
2852.10	Chemically defined																								
285210.100	1 Certified reference materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Inorganic compounds and articles thereof																								
285210.210	(1) Sulphates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
285210.220	(2) Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Other																								
285210.291	- Mercury carbides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
285210.299	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Organic compounds and articles thereof																								
	(1) Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives																								
285210.911	A Tannins and their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
285210.919	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
285210.920	(2) Albuminoidal substances and their derivatives, excluding albuminates and other albumin derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
285210.920	(2) Albuminoidal substances and their derivatives, excluding albuminates and other albumin derivatives	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
285210.990	(3) Other																								
285210.990	- Those covered by the Agreement on Trade in Pharmaceutical Products, which is produced in the participating countries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
285210.990	- Organic compounds of precious metal which includes mercury atom		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
285210.990	- Organic compounds of precious metal which includes mercury atom	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
285210.990	- Mercury salt of albumin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
285210.990	- Mercury salt of albumin	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
285210.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
285210.990	- Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
2852.90	Other																								
	1 Inorganic compounds and articles thereof																								
285290.110	(1) Polysulphides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
285290.190	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Organic compounds and articles thereof																								
285290.210	(1) Sultones and sultams		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
285290.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
285290.290	(2) Other	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
28.53																									
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals																								

Tariff Line	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 and Subsequent Years	Remarks	
285300.010	- Cyanogen chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
285300.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
285300.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Chapter 29 Organic chemicals																								
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.01	Acyclic hydrocarbons																								
290110.000	Saturated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Unsaturated																								
290121.000	Ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290122.000	Propene (propylene)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290123.000	Butene (butylene) and isomers thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2901.24	Buta-1,3-diene and isoprene																								
290124.010	1 Buta-1,3-diene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290124.020	2 Isoprene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.02	Cyclic hydrocarbons																								
	Cyclanes, cyclenes and cycloterpenes																								
290211.000	Cyclohexane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
2902.19	Other																								
290219.010	1 5-Ethylidene-2-norbornene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290219.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290220.000	Benzene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290230.000	Toluene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Xylenes																								
290241.000	<i>o</i> -Xylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290242.000	<i>m</i> -Xylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290243.000	<i>p</i> -Xylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290244.000	Mixed xylene isomers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290250.000	Styrene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290260.000	Ethylbenzene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290270.000	Cumene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2902.90	Other																								
290290.100	- Naphthalene, methylnaphthalenes and anthracene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290290.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.03	Halogenated derivatives of hydrocarbons																								
	Saturated chlorinated derivatives of acyclic hydrocarbons																								
290311.000	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
290312.000	Dichloromethane (methylene chloride)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290312.000	Dichloromethane (methylene chloride)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290313.000	Chloroform (trichloromethane)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290314.000	Carbon tetrachloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290315.000	Ethylene dichloride (ISO) (1,2-dichloroethane)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290315.000	Ethylene dichloride (ISO) (1,2-dichloroethane)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2903.19	Other																								
290319.010	- 1,1,1-Trichloroethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290319.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290319.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Unsaturated chlorinated derivatives of acyclic hydrocarbons																								
290321.000	Vinyl chloride (chloroethylene)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290322.000	Trichloroethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
290322.000	Trichloroethylene	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290323.000	Tetrachloroethylene (perchloroethylene)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290329.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons																								
290331.000	Ethylene dibromide (ISO) (1,2-dibromoethane)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2903.39	Other																								
	- Brominated derivatives																								
290339.011	-- Methyl bromide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290339.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Fluorinated derivatives																								
290339.021	-- Perfluoromethane (PFC-14)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290339.022	-- Perfluoroethane (PFC-116)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290339.051	-- Perfluoropropane (PFC-218)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.051	-- Perfluoropropane (PFC-218)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
290339.052	-- Perfluorohexane (PFC-51-14)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.052	-- Perfluorohexane (PFC-51-14)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290339.023	-- Difluoromethane (HFC-32)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.023	-- Difluoromethane (HFC-32)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290339.024	-- Pentafluoroethane (HFC-125)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290339.024	-- Pentafluoroethane (HFC-125)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	-- 1,1,1,2-Tetrafluoroethane (HFC-134a)																								
290339.031	--- In spray containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.031	--- In spray containers	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290339.039	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.039	--- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
290339.026	-- 1,1,1-Trifluoroethane (HFC-143a)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.026	-- 1,1,1-Trifluoroethane (HFC-143a)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	-- 1,1-Difluoroethane (HFC-152a)																								
290339.041	--- In spray containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.041	--- In spray containers	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290339.049	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.049	--- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290339.053	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.053	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290339.054	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290339.054	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
290339.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
290339.029	-- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
290339.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens																									
290371.000	Chlorodifluoromethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
290371.000	Chlorodifluoromethane	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
290372.000	Dichlorotrifluoroethanes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2903.73	Dichlorofluoroethanes																									
290373.010	- 1,1-dichloro-1-fluoroethane (HCFC-141b)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
290373.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2903.74	Chlorodifluoroethanes																									
290374.010	- 1-chloro-1,1-difluoro ethane (HCFC-142b)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
290374.010	- 1-chloro-1,1-difluoro ethane (HCFC-142b)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290374.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
290375.000	Dichloropentafluoropropanes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks		
2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes																									
290376.010	- Bromochlorodifluoromethane (Halon-1211)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
290376.020	- Bromotrifluoromethane (Halon-1301)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290376.030	- Dibromotetrafluoroethanes (Halon-2402)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2903.77	Other, perhalogenated only with fluorine and chlorine																									
290377.010	- Trichlorofluoromethane (CFC-11)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.020	- Dichlorodifluoromethane (CFC-12)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.030	- Chlorotrifluoromethane (CFC-13)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.040	- Pentachlorofluoroethane (CFC-111)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.050	- Tetrachlorodifluoroethanes (CFC-112)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.060	- Trichlorotrifluoroethanes (CFC-113)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290377.060	- Trichlorotrifluoroethanes (CFC-113)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290377.070	- Dichlorotetrafluoroethanes (CFC-114)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.080	- Chloropentafluoroethane (CFC-115)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.100	- Heptachlorofluoropropanes (CFC-211)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.110	- Hexachlorodifluoropropanes (CFC-212)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.120	- Pentachlorotrifluoropropanes (CFC-213)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.130	- Tetrachlorotetrafluoropropanes (CFC-214)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
290377.140	- Trichloropentafluoropropanes (CFC-215)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
290377.150	- Dichlorohexafluoropropanes (CFC-216)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.160	- Chloroheptafluoropropanes (CFC-217)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290377.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290377.990	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290378.000	Other perhalogenated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290378.000	Other perhalogenated derivatives	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
2903.79	Other																									
290379.100	- Bromochloromethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and chlorine																									
290379.210	-- Dichlorodifluoromethane (HCFC-21)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290379.220	-- Chlorotetrafluoroethanes (HCFC-124)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290379.290	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290379.290	-- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																									

Tariff Line	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 and Subsequent Years	Remarks	
290379.910	-- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and bromine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290379.910	-- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and bromine	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290379.990	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290379.990	-- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons																								
290381.000	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2903.82	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)																								
290382.100	1 Chlordane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290382.200	2 Aldrin and heptachlor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2903.89	Other																								
290389.010	- Dibromoethyldibromo cyclohexane, tetrabromo cyclooctane and hexabromo cyclododecane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
290389.091	-- Perfluorocyclobutane (PFC-c318)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290389.091	-- Perfluorocyclobutane (PFC-c318)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
290389.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290389.099	-- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Halogenated derivatives of aromatic hydrocarbons																								
290391.000	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290391.000	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
290392.000	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (<i>p</i> -chlorophenyl) ethane)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2903.99	Other																								
290399.100	- Pentabromoethyl benzene and decabromo diphenylethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290399.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290399.900	- Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated																								
290410.000	Derivatives containing only sulpho groups, their salts and ethyl esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
290410.000	Derivatives containing only sulpho groups, their salts and ethyl esters	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2904.20	Derivatives containing only nitro or only nitroso groups																								
290420.100	1 Nitromethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290420.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290420.200	2 Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2904.90	Other																								
290490.010	- Trichloronitromethane (chloropicrin)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
290490.010	- Trichloronitromethane (chloropicrin)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
290490.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290490.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Saturated monohydric alcohols																								

Tariff Line	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 and Subsequent Years	Remarks	
290511.000	Methanol (methyl alcohol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290512.000	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290513.000	Butan-1-ol (<i>n</i> -butyl alcohol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290514.000	Other butanols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2905.16	Octanol (octyl alcohol) and isomers thereof																								
290516.100	1 2-Ethylhexyl alcohol (2-ethylhexan-1-ol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290516.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290517.000	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Unsaturated monohydric alcohols																								
290522.000	Acyclic terpene alcohols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Diols																								
290531.000	Ethylene glycol (ethanediol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290532.000	Propylene glycol (propane-1,2-diol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290539.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other polyhydric alcohols																								

Tariff Line	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 and Subsequent Years	Remarks	
290541.000	2-Ethyl-2- (hydroxymethyl) propane-1,3-diol (trimethylolpropane)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290542.000	Pentaerythritol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290543.000	Mannitol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290544.000	D-glucitol (sorbitol)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
290545.000	Glycerol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290549.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290549.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols																								
290551.000	Ethchlorvynol (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2905.59	Other																								
290559.010	- Dibromoneopentyl glycol (2,2-Dibromomethyl-1,3-propane-diol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290559.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290559.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Cyclanic, cyclenic or cycloterpenic																								
290611.000	Menthol	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
290612.000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290613.000	Sterols and inositols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2906.19	Other																								
290619.100	1 Borneol and terpineols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290619.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Aromatic																								
290621.000	Benzyl alcohol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.07	Phenols; phenol-alcohols																								
	Monophenols																								
290711.000	Phenol (hydroxybenzene) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290712.000	Cresols and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290713.000	Octylphenol, nonylphenol and their isomers; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290715.000	Naphthols and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290715.000	Naphthols and their salts	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2907.19	Other																								
290719.100	1 Xylenols and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
290719.910	- Mononuclear monophenols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290719.910	- Mononuclear monophenols	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
290719.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Polyphenols; phenol-alcohols																								
290721.000	Resorcinol and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290722.000	Hydroquinone (quinol) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290723.000	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290729.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols																								
	Derivatives containing only halogen substituents and their salts																								
290811.000	Pentachlorophenol (ISO)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2908.19	Other																								
290819.100	1 Brominated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290819.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other																								
290891.000	Dinoseb (ISO) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290892.000	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290899.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
290911.000	Diethyl ether		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2909.19	Other																								
290919.010	- Ethyl-tertiary-butyl ether certified in accordance with the provisions of a cabinet order as being produced from ethanol which is derived from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
290919.091	-- Fluorinated derivatives of saturated acyclic ethers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290919.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290920.000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Brominated derivatives																								
290930.110	- Pentabromodiphenyloxide and tetradecabromodiphenoxybenzene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290930.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290930.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290930.200	2 Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
290941.000	2,2'-Oxydiethanol (diethylene glycol, digol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290943.000	Monobutyl ethers of ethylene glycol or of diethylene glycol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290944.000	Other monoalkylethers of ethylene glycol or of diethylene glycol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2909.49	Other																								
290949.010	- Triethylene glycol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290949.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
290949.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
290950.000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
290960.000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
291010.000	Oxirane (ethylene oxide)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291020.000	Methyloxirane (propylene oxide)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291030.000	1-Chloro-2,3-epoxypropane (epichlorohydrin)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291040.000	Dieldrin (ISO, INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2910.90	Other																								
291090.030	1 1,2-epoxybutanes (1,2-butylene oxide)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291090.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.11																									
291100.000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	V.- ALDEHYDE-FUNCTION COMPOUNDS																								
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde																								
	Acyclic aldehydes without other oxygen function																								
291211.000	Methanal (formaldehyde)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291212.000	Ethanal (acetaldehyde)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cyclic aldehydes without other oxygen function																								
291221.000	Benzaldehyde		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function																								
291241.000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291242.000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2912.49	Other																								
291249.100	1 Aldehyde-alcohols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291249.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291250.000	Cyclic polymers of aldehydes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291260.000	Paraformaldehyde		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.13																									
291300.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS																								
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Acyclic ketones without other oxygen function																								
291411.000	Acetone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291412.000	Butanone (methyl ethyl ketone)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291412.000	Butanone (methyl ethyl ketone)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291413.000	4-Methylpentan-2-one (methyl isobutyl ketone)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
291419.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function																								
291422.000	Cyclohexanone and methylcyclohexanones		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291422.000	Cyclohexanone and methylcyclohexanones	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291423.000	Ionones and methylionones		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2914.29	Other																								
	1 Camphor																								
291429.011	(1) Of a melting point less than 175 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291429.019	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291429.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Aromatic ketones without other oxygen function																								
291431.000	Phenylacetone (phenylpropan-2-one)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291439.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291439.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291440.000	Ketone-alcohols and ketone-aldehydes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291450.000	Ketone-phenols and ketones with other oxygen function		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Quinones																								

Tariff Line	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 and Subsequent Years	Remarks	
291461.000	Anthraquinone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
291469.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291470.000	Halogenated, sulphonated, nitrated or nitrosated derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Formic acid, its salts and esters																								
291511.000	Formic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291512.000	Salts of formic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291513.000	Esters of formic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Acetic acid and its salts; acetic anhydride																								
291521.000	Acetic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291521.000	Acetic acid	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291524.000	Acetic anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2915.29	Other																								
291529.010	- Sodium acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291529.020	- Cobalt acetates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291529.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Esters of acetic acid																								
291531.000	Ethyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291531.000	Ethyl acetate	3.7 %	3.5 %	3.2 %	3.0 %	2.8 %	2.5 %	2.3 %	2.1 %	1.9 %	1.6 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291532.000	Vinyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291532.000	Vinyl acetate	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291533.000	<i>n</i> -Butyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291533.000	<i>n</i> -Butyl acetate	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291536.000	Dinoseb (ISO) acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2915.39	Other																								
291539.100	1 Isobutyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
291539.910	- 2-Ethoxyethyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291539.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291540.000	Mono-, di- or trichloroacetic acids, their salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291550.000	Propionic acid, its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
291560.000	Butanoic acids, pentanoic acids, their salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2915.70	Palmitic acid, stearic acid, their salts and esters																								
291570.010	1 Stearic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291570.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2915.90	Other																								
	1 Capric acid, lauric acid and myristic acid; derivatives of capric acid, lauric acid, myristic acid, palmitic acid or stearic acid																								
291590.011	- Capric acid, lauric acid and myristic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291590.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291590.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291590.090	2 Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291611.000	Acrylic acid and its salts	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291612.000	Esters of acrylic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291612.000	Esters of acrylic acid	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
291613.000	Methacrylic acid and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
291614.000	Esters of methacrylic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291614.000	Esters of methacrylic acid	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291615.000	Oleic, linoleic or linolenic acids, their salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291616.000	Binapacryl (ISO)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291620.000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291631.000	Benzoic acid, its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291632.000	Benzoyl peroxide and benzoyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291634.000	Phenylacetic acid and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2916.39	Other																								
291639.010	- Esters of phenylacetic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291639.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291639.090	- Other	4.3 %	4.0 %	3.8 %	3.5 %	3.2 %	3.0 %	2.7 %	2.4 %	2.2 %	1.9 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291711.000	Oxalic acid, its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2917.12	Adipic acid, its salts and esters																								
291712.010	- Adipic acid	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291712.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291713.000	Azelaic acid, sebacic acid, their salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291713.000	Azelaic acid, sebacic acid, their salts and esters	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291714.000	Maleic anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291719.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291720.000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291720.000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								

Tariff Line	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 and Subsequent Years	Remarks	
291732.000	Diocetyl orthophthalates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291732.000	Diocetyl orthophthalates	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
291733.000	Dinonyl or didecyl orthophthalates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291733.000	Dinonyl or didecyl orthophthalates	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2917.34	Other esters of orthophthalic acid																								
291734.010	- Dibutyl orthophthalates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291734.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291735.000	Phthalic anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291736.000	Terephthalic acid and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291737.000	Dimethyl terephthalate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291737.000	Dimethyl terephthalate	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
2917.39	Other																								
291739.020	- Tetrabromophthalic anhydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks		
291739.010	-- Phthalic acid and isophthalic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
291739.010	-- Phthalic acid and isophthalic acid	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
291739.090	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
291739.090	-- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																									
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																									
291811.000	Lactic acid, its salts and esters	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
291812.000	Tartaric acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
291813.000	Salts and esters of tartaric acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
291814.000	Citric acid		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		
2918.15	Salts and esters of citric acid																									
291815.010	1 Calcium citrate	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	6.5 %	Treatment for ASEAN, Australia, and New Zealand	
291815.010	1 Calcium citrate		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
291815.090	2 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291816.000	Gluconic acid, its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291818.000	Chlorobenzilate (ISO)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2918.19	Other																								
291819.010	1 Cholic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291819.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291819.090	2 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291821.000	Salicylic acid and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291822.000	O-Acetylsalicylic acid, its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291823.000	Other esters of salicylic acid and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291829.000	Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291830.100	1 Dehydrocholic acid (3,7,12-triketocholic acid)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291830.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291830.200	2 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Other																								
291891.000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291899.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291899.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
291910.000	Tris (2,3-dibromopropyl) phosphate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
291990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
291990.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
292011.000	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
2920.90	Other																								
292090.010	- Carbonic esters and their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292090.010	- Carbonic esters and their derivatives	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
292090.020	- Trimethyl phosphite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292090.030	- Triethyl phosphite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292090.040	- Dimethyl phosphite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292090.050	- Diethyl phosphite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292090.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292090.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	IX.- NITROGEN-FUNCTION COMPOUNDS																								
29.21	Amine-function compounds																								
	Acyclic monoamines and their derivatives; salts thereof																								
292111.000	Methylamine, di- or trimethylamine and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292119.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Acyclic polyamines and their derivatives; salts thereof																								
292121.000	Ethylenediamine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292122.000	Hexamethylenediamine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292130.000	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Aromatic monoamines and their derivatives; salts thereof																								
2921.41	Aniline and its salts																								
292141.010	1 Aniline		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292141.020	2 Salts of aniline		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292142.000	Aniline derivatives and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292143.000	Toluidines and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292144.000	Diphenylamine and its derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292145.000	1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292146.000	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mifenorex (INN) and phentermine (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292149.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292149.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Aromatic polyamines and their derivatives; salts thereof																								

Tariff Line	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 and Subsequent Years	Remarks	
292151.000	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292151.000	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
292159.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292159.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.22	Oxygen-function amino-compounds																								
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof																								
292211.000	Monoethanolamine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292212.000	Diethanolamine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2922.13	Triethanolamine and its salts																								
292213.010	- Triethanolamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292213.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292214.000	Dextropropoxyphene (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2922.19	Other																								
	1 Amino-alcohols																								
292219.011	- Ethyldiethanolamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292219.012	- Methyl-diethanolamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
292219.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
292219.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292219.090	2 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof																								
292221.000	Aminohydroxynaphthalenesulphonic acids and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292229.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof																								
292231.000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof																								
292241.000	Lysine and its esters; salts thereof	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2922.42	Glutamic acid and its salts																								

Tariff Line	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 and Subsequent Years	Remarks	
292242.100	1 Sodium glutamates	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292242.100	1 Sodium glutamates		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
292242.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292243.000	Anthranilic acid and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292244.000	Tilidine (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2922.49	Other																								
292249.010	- Amino acids	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
292249.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292250.000	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292250.000	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined																								
292310.000	Choline and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292320.000	Lecithins and other phosphoaminolipids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
292390.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid																								
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof																								
292411.000	Meprobamate (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292412.000	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2924.19	Other																								
292419.020	1 2-Acrylamide-2-methylpropane sulphonic acid and oxamide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292419.029	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292419.029	2 Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof																								
292421.000	Ureines and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292423.000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
292423.000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
292424.000	Ethinamate (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2924.29	Other																								

Tariff Line	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 and Subsequent Years	Remarks
292429.010	- Aspartame (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292429.090	- Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds																							
	Imides and their derivatives; salts thereof																							
292511.000	Saccharin and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292512.000	Glutethimide (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2925.19	Other																							
292519.100	- Ethylenebromonorbornanedicarboximide and ethylenebistetrabromophthalimide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292519.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Imines and their derivatives; salts thereof																							
292521.000	Chlordimeform (ISO)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2925.29	Other																							
292529.100	1 Chlorhexidine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292529.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292529.900	2 Other	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.26	Nitrile-function compounds																							
292610.000	Acrylonitrile		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
292610.000	Acrylonitrile	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
292620.000	1-Cyanoguanidine (dicyandiamide)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292630.000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
292690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292690.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.27																									
292700.000	Diazo-, azo- or azoxy-compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292700.000	Diazo-, azo- or azoxy-compounds	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.28																									
292800.000	Organic derivatives of hydrazine or of hydroxylamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292800.000	Organic derivatives of hydrazine or of hydroxylamine	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.29	Compounds with other nitrogen function																								
2929.10	Isocyanates																								

Tariff Line	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 and Subsequent Years	Remarks		
292910.020	- Diphenylmethandiisocyanate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
292910.020	- Diphenylmethandiisocyanate	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
292910.010	- Toluenediisocyanate (Tolylendiisocyanate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292910.010	- Toluenediisocyanate (Tolylendiisocyanate)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
292910.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292910.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
292990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
292990.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																									
29.30	Organo-sulphur compounds																									
293020.000	Thiocarbamates and dithiocarbamates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293030.000	Thiuram mono-, di- or tetrasulphides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
293040.000	Methionine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
293050.000	Captafol (ISO) and methamidophos (ISO)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2930.90	Other																								
293090.100	1 Dithiocarbonates (xanthates)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293090.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.31	Other organo-inorganic compounds																								
293110.000	Tetramethyl lead and tetraethyl lead		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293120.000	Tributyltin compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293190.000	Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only																								
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure																								
293211.000	Tetrahydrofuran		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293212.000	2-Furaldehyde (furfuraldehyde)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293213.000	Furfuryl alcohol and tetrahydrofurfuryl alcohol		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293213.000	Furfuryl alcohol and tetrahydrofurfuryl alcohol	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
2932.19	Other																								
293219.010	- Sucralose		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293219.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2932.20	Lactones																								
293220.010	1 Coumarin, methylcoumarins and ethylcoumarins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293220.020	2 Santonin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293220.090	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293220.090	3 Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
293291.000	Isosafrole		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293292.000	1-(1,3-Benzodioxol-5-yl)propan-2-one		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293293.000	Piperonal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293294.000	Safrole		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293295.000	Tetrahydrocannabinols (all isomers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293299.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only																								

Tariff Line	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 and Subsequent Years	Remarks	
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure																								
293311.000	Phenazone (antipyrin) and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293319.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure																								
2933.21	Hydantoin and its derivatives																								
293321.100	- 3-Bromo-1-chloro-5-dimethylhydantoin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293321.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293329.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure																								
293331.000	Pyridine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293332.000	Piperidine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
293333.000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2933.39	Other																								
	1 Picoline and O, O-Diethyl-O-3,5,6-trichloro-2-pyridyl-phosphorothioate (chloropyriphos)																								
293339.100	- Picoline		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293339.210	- O, O-Diethyl-O-3,5,6-trichloro-2-pyridyl-phosphorothioate (chloropyriphos)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293339.220	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293339.220	2 Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused																								
293341.000	Levorphanol (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2933.49	Other																								
293349.100	1 Hydrochloride; dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293349.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
293349.900	2 Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure																								
293352.000	Malonylurea (barbituric acid) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293353.000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylital (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293354.000	Other derivatives of malonylurea (barbituric acid); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293355.000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2933.59	Other																								
293359.100	1 1,3-Dimethyl-2,6-dioxo-4-amino-5-formylaminopyrimidine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293359.300	2 1,4-Diazabicyclo [2,2,2] octane (triethylenediamine)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293359.400	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293359.400	3 Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure																								
293361.000	Melamine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293369.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
293369.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
	Lactams																									
293371.000	6-Hexanelactam (epsilon-caprolactam)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
293372.000	Clobazam (INN) and methyprylon (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
293379.000	Other lactams		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
293379.000	Other lactams	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
	Other																									
293391.000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2933.99	Other																									
293399.010	1 Hydralazine hydrochloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
293399.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
293399.090	2 Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	

Tariff Line	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 and Subsequent Years	Remarks	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds																								
293410.000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293420.000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293420.000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
293430.000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
293491.000	Aminorex (INN), brotizolam (INN), clonazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2934.99	Other																								
293499.010	1 Sultones and sultams		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
293499.091	- Acesulfame potassium (INN)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293499.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293499.099	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.35																									

Tariff Line	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 and Subsequent Years	Remarks	
293500.000	Sulphonamides	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	XI.- PROVITAMINS, VITAMINS AND HORMONES																								
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent																								
	Vitamins and their derivatives, unmixed																								
293621.000	Vitamins A and their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293622.000	Vitamin B ₁ and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293623.000	Vitamin B ₂ and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293624.000	D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293625.000	Vitamin B ₆ and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293626.000	Vitamin B ₁₂ and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293627.000	Vitamin C and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293628.000	Vitamin E and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293629.000	Other vitamins and their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293690.000	Other, including natural concentrates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones																								
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues																								
293711.000	Somatotropin, its derivatives and structural analogues		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293712.000	Insulin and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
293719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Steroidal hormones, their derivatives and structural analogues																							
293721.000	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293722.000	Halogenated derivatives of corticosteroidal hormones		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293723.000	Oestrogens and progestogens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293750.000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2937.90	Other																							
	- Catecholamine hormones, their derivatives and structural analogues																							
293790.011	-- Epinephrine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293790.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293790.020	- Amino-acid derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES																							
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives																							
293810.000	Rutoside (rutin) and its derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
293810.000	Rutoside (rutin) and its derivatives	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
293890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
293890.000	Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives																								
	Alkaloids of opium and their derivatives; salts thereof																								
293911.000	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293920.000	Alkaloids of cinchona and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293930.000	Caffeine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Ephedrines and their salts																								
293941.000	Ephedrine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293942.000	Pseudoephedrine (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293943.000	Cathine (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293944.000	Norephedrine and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293949.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof																								

Tariff Line	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 and Subsequent Years	Remarks	
293951.000	Fenetylline (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
293959.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Alkaloids of rye ergot and their derivatives; salts thereof																								
293961.000	Ergometrine (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293962.000	Ergotamine (INN) and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293963.000	Lysergic acid and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293969.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
293991.000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
293999.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	XIII.- OTHER ORGANIC COMPOUNDS																								
29.40																									
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39																								
294000.010	1 Sugar ethers and sugar esters, and their salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
294000.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.41	Antibiotics																								
294110.000	Penicillins and their derivatives with a penicillanic acid structure; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
294120.000	Streptomycins and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
294130.000	Tetracyclines and their derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
294140.000	Chloramphenicol and its derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
294150.000	Erythromycin and its derivatives; salts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
294190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
29.42																									
294200.000	Other organic compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 30 Pharmaceutical products																								
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included																								
300120.000	Extracts of glands or other organs or of their secretions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3001.90	Other																								
300190.010	- Toad-cake; bones, organs and other human tissue for grafting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300190.020	- Heparin and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300190.030	- Fel ursi		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products																								
3002.10	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes																								

Tariff Line	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 and Subsequent Years	Remarks		
300210.100	- Antisera		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
300210.200	- Haemoglobin, blood globulins and serum globulins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300210.300	- Preparations with a basis of heat-treated human plasma protein and preparations with a basis of heat-treated human serum albumin, put up in forms or packings for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																									
300210.410	-- Obtained from antisera, containing β -globulins or γ -globulins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300210.490	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300220.000	Vaccines for human medicine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300230.000	Vaccines for veterinary medicine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3002.90	Other																									
300290.100	- Toxins, cultures of micro-organisms and similar products (including diagnostic reagents of microbial origin)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300290.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale																									
300310.000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300320.000	Containing other antibiotics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Containing hormones or other products of heading 29.37 but not containing antibiotics																									
300331.000	Containing insulin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300339.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
300340.000	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
3003.90	Other																									
300390.010	- Preparations with a basis of vitamins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300390.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale																									
300410.000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300420.000	Containing other antibiotics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Containing hormones or other products of heading 29.37 but not containing antibiotics																									
300431.000	Containing insulin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300432.000	Containing corticosteroid hormones, their derivatives or structural analogues		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300439.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics																									
300440.010	- Put up in forms or packings for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300440.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300450.000	Other medicaments containing vitamins or other products of heading 29.36		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3004.90	Other																									

Tariff Line	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 and Subsequent Years	Remarks		
300490.010	- Of narcotics, of cannabis or of awakening-amines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Other																									
	-- Put up in forms or packings for retail sale																									
300490.023	--- Of ginseng		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300490.024	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300490.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes																									
3005.10	Adhesive dressings and other articles having an adhesive layer																									
300510.010	- Plasters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300510.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
30.06	Pharmaceutical goods specified in Note 4 to this Chapter																									
3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable																									
	1 Sterile surgical catgut, similar sterile suture materials; sterile laminaria and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics																									
300610.110	- Sterile surgical catgut and similar sterile suture materials; sterile laminaria and sterile laminaria tents		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
300610.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
300610.910	(1) Plates, sheets, film, foil and strip, of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Knitted or crocheted																								
300610.991	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300610.999	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300620.000	Blood-grouping reagents		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient																								
300630.100	- Diagnostic reagents of microbial origin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300630.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3006.40	Dental cements and other dental fillings; bone reconstruction cements																								
300640.010	- Dental cements and other dental fillings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300640.090	- Bone reconstruction cements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300650.000	First-aid boxes and kits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300660.000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
300670.000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
3006.91	Appliances identifiable for ostomy use																								

Tariff Line	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 and Subsequent Years	Remarks		
300691.010	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
300691.010	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
300691.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
300692.000	Waste pharmaceuticals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 31 Fertilisers																										
31.01																										
310100.000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
31.02	Mineral or chemical fertilisers, nitrogenous																									
310210.000	Urea, whether or not in aqueous solution		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate																									
310221.000	Ammonium sulphate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310230.000	Ammonium nitrate, whether or not in aqueous solution		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310240.000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310250.000	Sodium nitrate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310260.000	Double salts and mixtures of calcium nitrate and ammonium nitrate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310280.000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
310290.000	Other, including mixtures not specified in the foregoing subheadings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
31.03	Mineral or chemical fertilisers, phosphatic																							
310310.000	Superphosphates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
31.04	Mineral or chemical fertilisers, potassic																							
310420.000	Potassium chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3104.30	Potassium sulphate																							
310430.010	- Containing more than 52 % of Potassium evaluated as K ₂ O on the dry weight		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310430.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg																							
310510.000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310520.000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310530.000	Diammonium hydrogenorthophosphate (diammonium phosphate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310540.000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus																							
310551.000	Containing nitrates and phosphates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
310559.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
310560.000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
310590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks																									
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives																								
320110.000	Quebracho extract		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320120.000	Wattle extract		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3201.90	Other																								
320190.100	1 Tannins and their derivatives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320190.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning																								
320210.000	Synthetic organic tanning substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
32.03																									
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin																								
320300.100	- Natural indigo and butter dyes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
320300.210	-- Colouring matter of vegetable origin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
320300.290	-- Colouring matter of animal origin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined																								
	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter																								
320411.000	Disperse dyes and preparations based thereon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320411.000	Disperse dyes and preparations based thereon	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3204.12	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon																								
320412.010	- Acid dyes, whether or not premetallised, and preparations based thereon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320412.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320413.000	Basic dyes and preparations based thereon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320413.000	Basic dyes and preparations based thereon	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320414.000	Direct dyes and preparations based thereon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
320414.000	Direct dyes and preparations based thereon	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320415.000	Vat dyes (including those usable in that state as pigments) and preparations based thereon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320416.000	Reactive dyes and preparations based thereon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3204.17	Pigments and preparations based thereon																								
320417.010	- Pigment dyestuffs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320417.010	- Pigment dyestuffs	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320417.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320417.090	- Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3204.19	Other, including mixtures of colouring matter of two or more of subheadings 3204.11 to 3204.19																								
320419.020	- Solvent dyes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320419.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320420.000	Synthetic organic products of a kind used as fluorescent brightening agents		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320420.000	Synthetic organic products of a kind used as fluorescent brightening agents	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
32.05																									
320500.000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined																								
	Pigments and preparations based on titanium dioxide																								
320611.000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320611.000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320620.000	Pigments and preparations based on chromium compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other colouring matter and other preparations																								
3206.41	Ultramarine and preparations based thereon																								
320641.010	1 Ultramarine blue		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320641.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3206.42	Lithopone and other pigments and preparations based on zinc sulphide																								
320642.010	1 Lithopone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320642.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3206.49	Other																								
320649.100	1 Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
320649.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
320649.900	2 Other	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320650.000	Inorganic products of a kind used as luminophores		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320650.000	Inorganic products of a kind used as luminophores	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes																								
320710.000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320710.000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320720.000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320730.000	Liquid lustres and similar preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320730.000	Liquid lustres and similar preparations	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
320740.000	Glass frit and other glass, in the form of powder, granules or flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320740.000	Glass frit and other glass, in the form of powder, granules or flakes	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter																								
320810.000	Based on polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320820.000	Based on acrylic or vinyl polymers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320820.000	Based on acrylic or vinyl polymers	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3208.90	Other																								
320890.020	- Coatings containing synthetic resin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
320890.020	- Coatings containing synthetic resin	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
320890.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium																								
320910.000	Based on acrylic or vinyl polymers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
320990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
32.10																								
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather																							
321000.010	1 Bituminous coatings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321000.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.11																								
321100.000	Prepared driers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale																							
321210.000	Stamping foils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3212.90	Other																							
321290.010	1 Pearl essence		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321290.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings																							
321310.000	Colours in sets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like																							

Tariff Line	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 and Subsequent Years	Remarks		
321410.000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
321410.000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
321490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid																									
	Printing ink																									
321511.000	Black		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
321519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
321519.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
321590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations																										
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils																									
	Essential oils of citrus fruit																									
330112.000	Of orange		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
330113.000	Of lemon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks		
3301.19	Other																									
330119.100	1 Of bergamot		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
330119.210	- Of lime		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330119.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Essential oils other than those of citrus fruit																									
330124.000	Of peppermint (<i>Mentha piperita</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3301.25	Of other mints																									
	1 Peppermint oil obtained from <i>Mentha arvensis</i>																									
330125.011	(1) Containing more than 65 % by weight of total menthol when determined by the testing method stipulated by a cabinet order		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330125.019	(2) Other	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330125.020	2 Other peppermint oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330125.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3301.29	Other																									
330129.100	1 Bay leaf oil, cananga oil, cassia oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, star-anise oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, ylang-ylang oil, cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil, gyusho oil lemongrass oil and patchouli oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330129.200	2 Ho oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Of geranium or of vetiver																									
330129.310	- Of geranium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
330129.320	- Of vetiver		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
330129.400	4 Of lavender or of lavandin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	5 Other																									
330129.910	- Of jasmin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330129.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330130.000	Resinoids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages																									
3302.10	Of a kind used in the food or drink industries																									
330210.100	1 Of an alcoholic strength by volume of 10 % vol or higher		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
330210.210	- Of a kind used in the food industries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330210.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
33.03																										
330300.000	Perfumes and toilet waters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations																									
330410.000	Lip make-up preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
330420.000	Eye make-up preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
330430.000	Manicure or pedicure preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
3304.91	Powders, whether or not compressed																								
330491.010	- Toilet powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330491.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3304.99	Other																								
	- Creams and other preparations with a basis of oil, fat or wax																								
330499.011	-- Foundation creams		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330499.012	-- In liquid form		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330499.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330499.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
33.05	Preparations for use on the hair																								
330510.000	Shampoos		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330520.000	Preparations for permanent waving or straightening		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330530.000	Hair lacquers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3305.90	Other																								
330590.010	- Perfumed hair oil, cream, pomade and other preparations with a basis of oil, fat or wax		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages																								
330610.000	Dentifrices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330620.000	Yarn used to clean between the teeth (dental floss)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties																								
330710.000	Pre-shave, shaving or after-shave preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330720.000	Personal deodorants and antiperspirants		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330730.000	Perfumed bath salts and other bath preparations	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites																								
330741.000	"Agarbatti" and other odoriferous preparations which operate by burning		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330749.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3307.90	Other																								
330790.010	1 Preparations with a basis of oils, fats or waxes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
330790.090	2 Other	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
	Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster																								

Tariff Line	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 and Subsequent Years	Remarks	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent																								
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent																								
340111.000	For toilet use (including medicated products)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3401.19	Other																								
340119.010	1 Soap and organic surface-active products and preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340119.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3401.20	Soap in other forms																								
340120.010	1 For toilet use (including medicated soap)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340120.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340130.000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01																								
	Organic surface-active agents, whether or not put up for retail sale																								
340211.000	Anionic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340212.000	Cationic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340213.000	Non-ionic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
340219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3402.20	Preparations put up for retail sale																							
340220.010	1 Surface-active preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340220.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3402.90	Other																							
340290.010	1 Surface-active preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340290.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals																							
	Containing petroleum oils or oils obtained from bituminous minerals																							
340311.000	Preparations for the treatment of textile materials, leather, furskins or other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3403.19	Other																							
340319.091	- Containing more than 50 % by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340319.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
340391.000	Preparations for the treatment of textile materials, leather, furskins or other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340399.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
34.04	Artificial waxes and prepared waxes																								
340420.000	Of poly(oxyethylene) (polyethylene glycol)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3404.90	Other																								
340490.010	- Of chemically modified lignite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340490.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
34.05	Polishes and creams for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04																								
340510.000	Polishes, creams and similar preparations for footwear or leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340520.000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340530.000	Polishes and similar preparations for coachwork, other than metal polishes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340540.000	Scouring pastes and powders and other scouring preparations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
340590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
34.06																									
340600.000	Candles, tapers and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
34.07																									
340700.000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Chapter 35 Albuminoidal substances; modified starches; glues; enzymes																								
35.01	Casein, caseinates and other casein derivatives; casein glues																								
350110.000	Casein		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
350190.000	Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives																								
	Egg albumin																								
350211.000	Dried	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
350211.000	Dried		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
350219.000	Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
350220.000	Milk albumin, including concentrates of two or more whey proteins	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
350290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
35.03																									
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01																								
	1 Gelatin for photographic use and gelatin derivatives																								
350300.091	- Gelatin for photographic use	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
350300.099	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
350300.020	2 Fish glues and isinglass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	3 Other																								
350300.011	- Gelatin	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
350300.011	- Gelatin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
350300.012	- Glues	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand
350300.012	- Glues		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
35.04																									
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed																								
350400.010	1 Peptones and their derivatives; hide powder		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
350400.021	- Vegetable proteins and their derivatives	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
350400.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches																								
3505.10	Dextrins and other modified starches																								

Tariff Line	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 and Subsequent Years	Remarks		
350510.100	1 Esterified starches and other starch derivatives	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	Treatment for ASEAN, Australia, and New Zealand		
350510.100	1 Esterified starches and other starch derivatives		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea		
350510.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U			
350520.000	Glues		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U			
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg																									
350610.000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																									
350691.000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
350691.000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
350699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
35.07	Enzymes; prepared enzymes not elsewhere specified or included																									
350710.000	Rennet and concentrates thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
350790.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations																										
36.01																										

Tariff Line	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 and Subsequent Years	Remarks
360100.000	Propellant powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
36.02																								
360200.000	Prepared explosives, other than propellant powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
36.03																								
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators																							
360300.100	1 Electric initiators, igniting external gas generating agents by electricity, of a length (including electrodes) of 1.4 cm or more but not exceeding 2.6 cm and of igniting portions of 0.7 cm or more but not exceeding 1.2 cm in diameter, including multiple igniting portion type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
360300.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles																							
3604.10	Fireworks																							
360410.010	- For toy		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
360410.010	- For toy	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
360410.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
360410.090	- Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks
360490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
360490.000	Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
36.05																								
3605.00	Matches, other than pyrotechnic articles of heading 36.04																							
360500.100	- in a container in which there are not more than 70 matches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
360500.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter																							
360610.000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
360690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 37 Photographic or cinematographic goods																							
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs																							
3701.10	For X-ray																							
	- Not for fluorography film																							
370110.011	-- For medical use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370110.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
3701.20	Instant print film																								
	- Of a sensitised sheet of any material other than paper, paperboard or textiles																								
370120.011	-- For colour photography (polychrome)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370120.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370120.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3701.30	Other plates and film, with any side exceeding 255 mm																								
	- For graphic art																								
370130.031	-- Plates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370130.039	-- Film		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370130.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
370191.000	For colour photography (polychrome)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370199.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed																								
3702.10	For X-ray																								
370210.010	- Cinematograph film		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other film, without perforations, of a width not exceeding 105 mm																								
370231.000	For colour photography (polychrome)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
370232.000	Other, with silver halide emulsion		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other film, without perforations, of a width exceeding 105 mm																								
370241.000	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370242.000	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370243.000	Of a width exceeding 610 mm and of a length not exceeding 200 m		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370244.000	Of a width exceeding 105 mm but not exceeding 610 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other film, for colour photography (polychrome)																								
370252.000	Of a width not exceeding 16 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370253.000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides																								
370254.010	- 35 mm in width		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370254.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m																								
	- Cinematograph film																								
	-- 35 mm in width																								
370255.012	--- Positive		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370255.019	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
370255.020	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
370255.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370256.000	Of a width exceeding 35 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									
370296.000	Of a width not exceeding 35 mm and of a length not exceeding 30 m		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370297.000	Of a width not exceeding 35 mm and of a length exceeding 30 m		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370298.000	Of a width exceeding 35 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed																									
3703.10	In rolls of a width exceeding 610 mm																									
370310.010	1 Colour photographic paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370310.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370320.000	Other, for colour photography (polychrome)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
37.04																										
370400.000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
37.05	Photographic plates and film, exposed and developed, other than cinematographic film																									
370510.000	For offset reproduction		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track																									

Tariff Line	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 and Subsequent Years	Remarks
370610.000	Of a width of 35 mm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use																							
370710.000	Sensitising emulsions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
370790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 38 Miscellaneous chemical products																								
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures																							
380110.000	Artificial graphite	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	
380120.000	Colloidal or semi-colloidal graphite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
380120.000	Colloidal or semi-colloidal graphite	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
380130.000	Carbonaceous pastes for electrodes and similar pastes for furnace linings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
380130.000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
380190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
380190.000	Other	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black																								
380210.000	Activated carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
380290.000	Other	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
38.03																									
380300.000	Tall oil, whether or not refined		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.04																									
380400.000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing α-terpineol as the main constituent																								
380510.000	Gum, wood or sulphate turpentine oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3805.90	Other																								
380590.100	1 Pine oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380590.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums																								
380610.000	Rosin and resin acids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks			
380620.000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
380630.000	Ester gums		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
380690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
38.07																											
380700.000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)																										
380850.000	Goods specified in Subheading Note 1 to this Chapter		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																										
3808.91	Insecticides																										
380891.010	- Agricultural chemicals	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Other																										
380891.091	-- Put up in forms or packings for retail sale	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
380891.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
3808.92	Fungicides																										
380892.010	- Agricultural chemicals	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Other																										
380892.091	-- Put up in forms or packings for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380892.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
3808.93	Herbicides, anti-sprouting products and plant-growth regulators																								
380893.010	- Agricultural chemicals	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
380893.091	-- Put up in forms or packings for retail sale	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380893.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380894.000	Disinfectants	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380899.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included																								
380910.000	With a basis of amylaceous substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
3809.91	Of a kind used in the textile or like industries																								
380991.010	- Prepared glazings and dressings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
380991.010	- Prepared glazings and dressings	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
380991.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380992.000	Of a kind used in the paper or like industries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
380993.000	Of a kind used in the leather or like industries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods																								
381010.000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils																								
	Anti-knock preparations																								
381111.000	Based on lead compounds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Additives for lubricating oils																								
381121.000	Containing petroleum oils or oils obtained from bituminous minerals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3811.90	Other																								
381190.010	- For fuel oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics																								

Tariff Line	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 and Subsequent Years	Remarks		
381210.000	Prepared rubber accelerators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
381210.000	Prepared rubber accelerators	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
381220.000	Compound plasticisers for rubber or plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics																									
381230.100	1 Rubber anti-oxidants		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
381230.100	1 Rubber anti-oxidants	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
381230.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
38.13																										
381300.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.14																										
381400.000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
381400.000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included																									
	Supported catalysts																									

Tariff Line	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 and Subsequent Years	Remarks
381511.000	With nickel or nickel compounds as the active substance		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3815.12	With precious metal or precious metal compounds as the active substance																							
381512.100	1 Platinum catalysts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
381512.210	(1) For purification of the exhaust gas of motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381512.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3815.19	Other																							
381519.100	1 Iron catalysts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
381519.210	- Silica-alumina catalysts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381519.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3815.90	Other																							
381590.100	1 Iron catalysts and platinum catalysts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381590.200	2 Silica-alumina catalysts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																							
381590.310	- Catalysts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
381590.310	- Catalysts	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
381590.390	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
38.16																									
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01																								
381600.010	- Refractory cements and mortars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
381600.010	- Refractory cements and mortars	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
381600.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
381600.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
38.17																									
381700.000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.18																									
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics																								
381800.010	1 Silicon doped for use in electronics, in the form of discs, wafers or similar forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
381800.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.19																									
381900.000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
38.20																									
382000.000	Anti-freezing preparations and prepared de-icing fluids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.21																									
382100.000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.22																									
382200.000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols																								
	Industrial monocarboxylic fatty acids; acid oils from refining																								
382311.000	Stearic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382312.000	Oleic acid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382313.000	Tall oil fatty acids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382370.000	Industrial fatty alcohols		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included																								
382410.000	Prepared binders for foundry moulds or cores		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3824.30	Non-agglomerated metal carbides mixed together or with metallic binders																								
382430.100	1 Mixtures of metal carbides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382430.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
382440.000	Prepared additives for cements, mortars or concretes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382450.000	Non-refractory mortars and concretes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382460.000	Sorbitol other than that of subheading 2905.44		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mixtures containing halogenated derivatives of methane, ethane or propane																								
382471.000	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382472.000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382473.000	Containing hydrobromofluorocarbons (HBFCs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382474.000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382475.000	Containing carbon tetrachloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382476.000	Containing 1,1,1-trichloroethane (methyl chloroform)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382477.000	Containing bromomethane (methyl bromide) or bromochloromethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3824.78	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)																								
382478.110	- Containing 1,1,1-trifluoroethane (HFC-143a), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 52:44:4 (R-404A)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
382478.110	- Containing 1,1,1-trifluoroethane (HFC-143a), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 52:44:4 (R-404A)	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
382478.120	- Containing difluoromethane (HFC-32), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 23:25:52 (R-407C)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382478.130	- Containing difluoromethane (HFC-32) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-410A)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
382478.130	- Containing difluoromethane (HFC-32) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-410A)	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
382478.140	- Containing 1,1,1-trifluoroethane (HFC-143a) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-507A)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382478.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382479.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate																								
382481.000	Containing oxirane (ethylene oxide)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382482.000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382483.000	Containing tris (2,3-dibromopropyl) phosphate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3824.90	Other																								
382490.100	1 Master blends for the manufacture of chewing gum, excluding those containing sugar or other sweetening matter or flavours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382490.200	2 Derivatives of mixtures of fatty acids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382490.300	3 Naphthenic acids, their water-insoluble salts and their esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
382490.910	- Mixture containing octabromodiphenyl oxide and heptabromodiphenyl oxide as main constituent; mixture containing dibromoneopentylglycol as main constituent		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382490.920	- Calcium 5'-ribonucleotides and disodium 5'-ribonucleotides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
382490.992	-- Correction tapes (including refills) , put up for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382490.999	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter																								
382510.000	Municipal waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382520.000	Sewage sludge		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382530.000	Clinical waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Waste organic solvents																								
382541.000	Halogenated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382549.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382550.000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other wastes from chemical or allied industries																								
382561.000	Mainly containing organic constituents		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
382569.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3825.90	Other																								
382590.100	1 Selenium residue and tellurium residue, and ammoniacal gas liquors and spent oxide produced in coal gas purification		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
382590.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
38.26																								
382600.000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF																								
Chapter 39 Plastics and articles thereof																								
I.- PRIMARY FORMS																								
39.01	Polymers of ethylene, in primary forms																							
3901.10	Polyethylene having a specific gravity of less than 0.94																							
	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms																							
390110.020	- Linear low density polyethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390110.020	- Linear low density polyethylene		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390110.060	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390110.060	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390110.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
390110.090	2 Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3901.20	Polyethylene having a specific gravity of 0.94 or more																								
390120.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390120.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
390120.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	22.40 yen/kg or 6.5%, whichever is the less	21 yen/kg or 6.1%, whichever is the less	19.60 yen/kg or 5.7%, whichever is the less	18.20 yen/kg or 5.3%, whichever is the less	16.80 yen/kg or 4.9%, whichever is the less	15.40 yen/kg or 4.5%, whichever is the less	14 yen/kg or 4.1%, whichever is the less	12.60 yen/kg or 3.7%, whichever is the less	11.20 yen/kg or 3.3%, whichever is the less	9.80 yen/kg or 2.8%, whichever is the less	8.40 yen/kg or 2.4%, whichever is the less	7 yen/kg or 2.0%, whichever is the less	5.60 yen/kg or 1.6%, whichever is the less	4.20 yen/kg or 1.2%, whichever is the less	2.80 yen/kg or 0.8%, whichever is the less	1.40 yen/kg or 0.4%, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
390120.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390120.090	- Other	22.40 yen/kg or 6.5%, whichever is the less	21 yen/kg or 6.1%, whichever is the less	19.60 yen/kg or 5.7%, whichever is the less	18.20 yen/kg or 5.3%, whichever is the less	16.80 yen/kg or 4.9%, whichever is the less	15.40 yen/kg or 4.5%, whichever is the less	14 yen/kg or 4.1%, whichever is the less	12.60 yen/kg or 3.7%, whichever is the less	11.20 yen/kg or 3.3%, whichever is the less	9.80 yen/kg or 2.8%, whichever is the less	8.40 yen/kg or 2.4%, whichever is the less	7 yen/kg or 2.0%, whichever is the less	5.60 yen/kg or 1.6%, whichever is the less	4.20 yen/kg or 1.2%, whichever is the less	2.80 yen/kg or 0.8%, whichever is the less	1.40 yen/kg or 0.4%, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3901.30	Ethylene-vinyl acetate copolymers																								
390130.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390130.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390130.090	- Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
3901.90	Other																								
390190.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390190.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
390190.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
390190.090	- Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
390190.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
39.02	Polymers of propylene or of other olefins, in primary forms																								
3902.10	Polypropylene																								
390210.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390210.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
390210.090	- Other	25.60 yen/kg or 6.5%, whichever is the less	24 yen/kg or 6.1%, whichever is the less	22.40 yen/kg or 5.7%, whichever is the less	20.80 yen/kg or 5.3%, whichever is the less	19.20 yen/kg or 4.9%, whichever is the less	17.60 yen/kg or 4.5%, whichever is the less	16 yen/kg or 4.1%, whichever is the less	14.40 yen/kg or 3.7%, whichever is the less	12.80 yen/kg or 3.3%, whichever is the less	11.20 yen/kg or 2.8%, whichever is the less	9.60 yen/kg or 2.4%, whichever is the less	8 yen/kg or 2.0%, whichever is the less	6.40 yen/kg or 1.6%, whichever is the less	4.80 yen/kg or 1.2%, whichever is the less	3.20 yen/kg or 0.8%, whichever is the less	1.60 yen/kg or 0.4%, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3902.20	Polyisobutylene																								
390220.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
390220.090	- Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390220.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
3902.30	Propylene copolymers																								
390230.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390230.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
390230.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
390230.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390230.090	- Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
390230.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
3902.90	Other																								
390290.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390290.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390290.090	- Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
39.03	Polymers of styrene, in primary forms																								
	Polystyrene																								
3903.11	Expansible																								
390311.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390311.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390311.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390311.090	- Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
390311.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
3903.19	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
390319.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390319.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390319.090	2 Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
390319.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
3903.20	Styrene-acrylonitrile (SAN) copolymers																								
390320.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390320.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
390320.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390320.090	- Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
390320.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers																								
390330.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
390330.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
390330.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
390330.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390330.090	- Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3903.90	Other																								
390390.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390390.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
390390.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
390390.090	- Other	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
390390.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms																								

Tariff Line	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 and Subsequent Years	Remarks	
3904.10	Poly(vinyl chloride), not mixed with any other substances																								
390410.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390410.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390410.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other poly (vinyl chloride)																								
3904.21	Non-plasticised																								
390421.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390421.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390421.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3904.22	Plasticised																								
390422.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390422.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390422.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
3904.30	Vinyl chloride-vinyl acetate copolymers																								
390430.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390430.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390430.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3904.40	Other vinyl chloride copolymers																								
390440.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390440.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390440.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3904.50	Vinylidene chloride polymers																								
390450.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390450.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390450.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Fluoro-polymers																								
3904.61	Polytetrafluoroethylene																								

Tariff Line	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 and Subsequent Years	Remarks	
390461.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390461.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390461.020	2 Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3904.69	Other																								
390469.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390469.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390469.020	2 Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3904.90	Other																								
390490.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390490.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390490.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms																								
	Poly (vinyl acetate)																								

Tariff Line	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 and Subsequent Years	Remarks	
390512.000	In aqueous dispersion		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390512.000	In aqueous dispersion	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390519.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Vinyl acetate copolymers																								
390521.000	In aqueous dispersion		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390521.000	In aqueous dispersion	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390529.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390530.000	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390530.000	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Other																								
3905.91	Copolymers																								
390591.010	1 Of polyvinyl butyral blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390591.010	1 Of polyvinyl butyral blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
390591.091	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390591.091	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390591.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390591.099	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390599.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390599.000	Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.06	Acrylic polymers in primary forms																								
3906.10	Poly (methyl methacrylate)																								

Tariff Line	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 and Subsequent Years	Remarks	
390610.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390610.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390610.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390610.090	- Other	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3906.90	Other																								
390690.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390690.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390690.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390690.090	2 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms																								
390710.000	Polyacetals	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3907.20	Other polyethers																								

Tariff Line	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 and Subsequent Years	Remarks	
390720.100	- Polydibromophenylene oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Other																								
390720.910	-- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390720.910	-- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390720.990	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390720.990	-- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3907.30	Epoxide resins																								
390730.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390730.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390730.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390730.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3907.40	Polycarbonates																								
390740.100	- Tetrabromobisphenol A polycarbonate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
390740.900	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3907.50	Alkyd resins																							
390750.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390750.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390750.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390750.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390760.000	Poly (ethylene terephthalate)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
390770.000	Poly (lactic acid)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390770.000	Poly (lactic acid)	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other polyesters																							
390791.000	Unsaturated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390791.000	Unsaturated	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3907.99	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
390799.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390799.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390799.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390799.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.08	Polyamides in primary forms																								
390810.000	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
3908.90	Other																								
390890.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390890.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390890.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390890.090	- Other	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms																								

Tariff Line	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 and Subsequent Years	Remarks	
390910.000	Urea resins; thiourea resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390910.000	Urea resins; thiourea resins	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390920.000	Melamine resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390920.000	Melamine resins	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3909.30	Other amino-resins																								
390930.100	1 Polymethylene polyphenyl polyisocyanate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390930.100	1 Polymethylene polyphenyl polyisocyanate	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390930.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390930.900	2 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3909.40	Phenolic resins																								
390940.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
390940.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390940.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390940.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3909.50	Polyurethanes																								
390950.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390950.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
390950.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
390950.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.10																									
3910.00	Silicones in primary forms																								
391000.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391000.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
391000.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
391000.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms																								
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes																								
391110.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391110.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391110.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3911.90	Other																								
391190.030	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391190.030	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
391190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
391190.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms																								
	Cellulose acetates																								
391211.000	Non-plasticised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391211.000	Non-plasticised	4.6 %	4.2 %	3.8 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391212.000	Plasticised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391212.000	Plasticised	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391220.000	Cellulose nitrates (including collodions)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391220.000	Cellulose nitrates (including collodions)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Cellulose ethers																								

Tariff Line	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 and Subsequent Years	Remarks	
391231.000	Carboxymethylcellulose and its salts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391231.000	Carboxymethylcellulose and its salts	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3912.39	Other																								
391239.010	- Non-plasticised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391239.010	- Non-plasticised	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391239.090	- Plasticised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391239.090	- Plasticised	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3912.90	Other																								
391290.010	- Non-plasticised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391290.010	- Non-plasticised	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391290.090	- Plasticised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
391290.090	- Plasticised	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms																								
391310.000	Alginic acid, its salts and esters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391310.000	Alginic acid, its salts and esters	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391390.000	Other	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.14																									
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms																								
391400.010	- Of polystyrene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391400.010	- Of polystyrene	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391400.020	- Of acrylic resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
391400.020	- Of acrylic resins	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391400.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391400.090	- Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																								
39.15	Waste, parings and scrap, of plastics																								
391510.000	Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391510.000	Of polymers of ethylene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391520.000	Of polymers of styrene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391520.000	Of polymers of styrene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391530.000	Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391530.000	Of polymers of vinyl chloride	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
391590.000	Of other plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
391590.000	Of other plastics	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics																								
391610.000	Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391610.000	Of polymers of ethylene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391620.000	Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391620.000	Of polymers of vinyl chloride	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391690.000	Of other plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391690.000	Of other plastics	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics																								
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials																								

Tariff Line	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 and Subsequent Years	Remarks	
391710.010	1 Of hardened protein	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
391710.020	2 Of cellulosic materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Tubes, pipes and hoses, rigid																								
391721.000	Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391721.000	Of polymers of ethylene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391722.000	Of polymers of propylene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
391723.000	Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391723.000	Of polymers of vinyl chloride	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391729.000	Of other plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other tubes, pipes and hoses																								
391731.000	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391731.000	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings																								

Tariff Line	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 and Subsequent Years	Remarks	
391732.010	- Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391732.010	- Of polymers of ethylene	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391732.020	- Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391732.020	- Of polymers of vinyl chloride	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391732.090	- Of other plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391732.090	- Of other plastics	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391733.000	Other, not reinforced or otherwise combined with other materials, with fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391733.000	Other, not reinforced or otherwise combined with other materials, with fittings	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3917.39	Other																								
391739.010	1 Of polymers of vinyl chloride or vinyl acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391739.010	1 Of polymers of vinyl chloride or vinyl acetate	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
391739.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
391739.090	2 Other	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391740.000	Fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391740.000	Fittings	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter																								
391810.000	Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391810.000	Of polymers of vinyl chloride	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391890.000	Of other plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391890.000	Of other plastics	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls																								
3919.10	In rolls of a width not exceeding 20 cm																								

Tariff Line	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 and Subsequent Years	Remarks		
391910.010	- Of polymers of propylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
391910.010	- Of polymers of propylene	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391910.020	- Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391910.020	- Of polymers of vinyl chloride	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391910.090	- Of other plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391910.090	- Of other plastics	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3919.90	Other																									
391990.010	- Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391990.010	- Of polymers of ethylene	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391990.030	- Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391990.030	- Of polymers of vinyl chloride	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
391990.050	- Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391990.050	- Of polyesters	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
391990.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
391990.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials																								
392010.000	Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392010.000	Of polymers of ethylene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392020.000	Of polymers of propylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392020.000	Of polymers of propylene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392030.000	Of polymers of styrene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
392030.000	Of polymers of styrene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of polymers of vinyl chloride																								
392043.000	Containing by weight not less than 6 % of plasticisers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392043.000	Containing by weight not less than 6 % of plasticisers	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392049.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392049.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of acrylic polymers																								
392051.000	Of poly (methyl methacrylate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392051.000	Of poly (methyl methacrylate)	5.2 %	4.7 %	4.3 %	3.8 %	3.3 %	2.8 %	2.4 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392059.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392059.000	Other	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters																								

Tariff Line	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 and Subsequent Years	Remarks		
392061.000	Of polycarbonates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
392061.000	Of polycarbonates	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392062.000	Of poly (ethylene terephthalate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392062.000	Of poly (ethylene terephthalate)	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392063.000	Of unsaturated polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392063.000	Of unsaturated polyesters	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392069.000	Of other polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392069.000	Of other polyesters	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of cellulose or its chemical derivatives																									
392071.000	Of regenerated cellulose		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392071.000	Of regenerated cellulose	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
392073.000	Of cellulose acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
392073.000	Of cellulose acetate	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3920.79	Of other cellulose derivatives																									
392079.010	- Of vulcanised fibre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392079.010	- Of vulcanised fibre	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392079.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392079.090	- Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of other plastics																									
392091.000	Of poly (vinyl butyral)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392091.000	Of poly (vinyl butyral)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392092.000	Of polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
392092.000	Of polyamides	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392093.000	Of amino-resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392093.000	Of amino-resins	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392094.000	Of phenolic resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392094.000	Of phenolic resins	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3920.99	Of other plastics																								
392099.020	- Of fluorine resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392099.020	- Of fluorine resins	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392099.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392099.090	- Other	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.21	Other plates, sheets, film, foil and strip, of plastics																								
	Cellular																								

Tariff Line	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 and Subsequent Years	Remarks		
392111.000	Of polymers of styrene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
392111.000	Of polymers of styrene	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392112.000	Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392112.000	Of polymers of vinyl chloride	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392113.000	Of polyurethanes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392113.000	Of polyurethanes	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392114.000	Of regenerated cellulose		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392114.000	Of regenerated cellulose	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3921.19	Of other plastics																									
392119.010	- Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392119.010	- Of polymers of ethylene	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
392119.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392119.090	- Other	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
3921.90	Other																								
392190.010	- Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392190.010	- Of polymers of ethylene	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392190.020	- Of polymers of propylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392190.020	- Of polymers of propylene	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392190.030	- Of polymers of vinyl chloride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392190.030	- Of polymers of vinyl chloride	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392190.040	- Of fluorine resins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392190.040	- Of fluorine resins	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
392190.060	- Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392190.060	- Of polyesters	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392190.090	- Other	4.1 %	3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics																								
392210.000	Baths, shower-baths, sinks and wash-basins	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
392220.000	Lavatory seats and covers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392220.000	Lavatory seats and covers	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392290.000	Other	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics																								

Tariff Line	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 and Subsequent Years	Remarks	
392310.000	Boxes, cases, crates and similar articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392310.000	Boxes, cases, crates and similar articles	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Sacks and bags (including cones)																								
392321.000	Of polymers of ethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392321.000	Of polymers of ethylene	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392329.000	Of other plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
392330.000	Carboys, bottles, flasks and similar articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392330.000	Carboys, bottles, flasks and similar articles	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392340.000	Spools, cops, bobbins and similar supports		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392340.000	Spools, cops, bobbins and similar supports	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392350.000	Stoppers, lids, caps and other closures		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
392350.000	Stoppers, lids, caps and other closures	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
392390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
392390.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics																									
392410.000	Tableware and kitchenware		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
392410.000	Tableware and kitchenware	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
3924.90	Other																									
392490.010	- Hygienic or toilet articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392490.010	- Hygienic or toilet articles	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392490.090	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
39.25	Builders' ware of plastics, not elsewhere specified or included																									
392510.000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
392510.000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392520.000	Doors, windows and their frames and thresholds for doors	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
392530.000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392530.000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392590.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14																								
392610.000	Office or school supplies		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392610.000	Office or school supplies	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
392620.000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
392630.000	Fittings for furniture, coachwork or the like	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
392640.000	Statuettes and other ornamental articles	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
3926.90	Other																								
392690.010	1 Chassis spring and leaves thereof, for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
392690.021	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
392690.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
392690.029	- Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
Chapter 40 Rubber and articles thereof																								
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip																							
400110.000	Natural rubber latex, whether or not pre-vulcanised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Natural rubber in other forms																							
400121.000	Smoked sheets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400122.000	Technically specified natural rubber (TSNR)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400130.000	Balata, gutta-percha, guayule, chicle and similar natural gums		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip																							
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)																							
400211.000	Latex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400220.000	Butadiene rubber (BR)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)																							

Tariff Line	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 and Subsequent Years	Remarks	
400231.000	Isobutene-isoprene (butyl) rubber (IIR)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chloroprene (chlorobutadiene) rubber (CR)																								
400241.000	Latex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400249.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Acrylonitrile-butadiene rubber (NBR)																								
400251.000	Latex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400259.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400260.000	Isoprene rubber (IR)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400270.000	Ethylene-propylene-non-conjugated diene rubber (EPDM)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400280.000	Mixtures of any product of heading 40.01 with any product of this heading		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
400291.000	Latex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.03																									
400300.000	Reclaimed rubber in primary forms or in plates, sheets or strip		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.04																									
400400.000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip																								
400510.000	Compounded with carbon black or silica		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4005.20	Solutions; dispersions other than those of subheading 4005.10																								
400520.010	1 Of natural rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400520.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
400591.000	Plates, sheets and strip		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4005.99	Other																								
400599.010	1 Of natural rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400599.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber																								
400610.000	"Camel-back" strips for retreading rubber tyres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.07																									
400700.000	Vulcanised rubber thread and cord		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber																								
	Of cellular rubber																								
400811.000	Plates, sheets and strip		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of non-cellular rubber																								
400821.000	Plates, sheets and strip		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400829.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)																								
	Not reinforced or otherwise combined with other materials																								
400911.000	Without fittings	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4009.12	With fittings																								
400912.100	- Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400912.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Reinforced or otherwise combined only with metal																								
400921.000	Without fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
400921.000	Without fittings	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
4009.22	With fittings																								
400922.100	- Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400922.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Reinforced or otherwise combined only with textile materials																								
4009.31	Without fittings																								
400931.100	1 Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400931.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4009.32	With fittings																								
400932.100	- Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
400932.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Reinforced or otherwise combined with other materials																							
4009.41	Without fittings																							
400941.100	1 Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400941.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4009.42	With fittings																							
400942.100	- Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
400942.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.10	Conveyor or transmission belts or belting, of vulcanised rubber																							
	Conveyor belts or belting																							
401011.000	Reinforced only with metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401012.000	Reinforced only with textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Transmission belts or belting																							
401031.000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401032.000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401033.000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
401034.000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
401035.000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401036.000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401039.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.11	New pneumatic tyres, of rubber																									
4011.10	Of a kind used on motor cars (including station wagons and racing cars)																									
401110.010	- Of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401120.000	Of a kind used on buses or lorries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401130.000	Of a kind used on aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4011.40	Of a kind used on motorcycles																									
401140.010	- Of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401140.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401150.000	Of a kind used on bicycles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, having a "herring-bone" or similar tread																									
4011.61	Of a kind used on agricultural or forestry vehicles and machines																									
401161.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401161.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm																								
401162.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401162.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm																								
401163.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401163.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4011.69	Other																								
401169.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401169.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
4011.92	Of a kind used on agricultural or forestry vehicles and machines																								
401192.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401192.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm																								
401193.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401193.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm																								
401194.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401194.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4011.99	Other																								
401199.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401199.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber																								
	Retreaded tyres																								
401211.000	Of a kind used on motor cars (including station wagons and racing cars)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401212.000	Of a kind used on buses or lorries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401213.000	Of a kind used on aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401220.000	Used pneumatic tyres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4012.90	Other																								
401290.010	- Solid or cushion tyres of a kind used on motor vehicles and of a nominal width exceeding 101.6 mm; tyre flaps for tyres of a kind used on motor vehicles and of a nominal width exceeding 101.6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401290.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.13	Inner tubes, of rubber																								

Tariff Line	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 and Subsequent Years	Remarks		
401310.000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
401320.000	Of a kind used on bicycles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber																									
401410.000	Sheath contraceptives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber																									
	Gloves, mittens and mitts																									
401511.000	Surgical		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
40.16	Other articles of vulcanised rubber other than hard rubber																									
401610.000	Of cellular rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									
4016.91	Floor coverings and mats																									
401691.010	- Of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401691.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401692.000	Erasers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
401693.000	Gaskets, washers and other seals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
401694.000	Boat or dock fenders, whether or not inflatable		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
401695.000	Other inflatable articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
4016.99	Other																									
401699.010	- Parts and accessories of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
401699.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
40.17																										
401700.000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)																										
Chapter 41 Raw hides and skins (other than furskins) and leather																										
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split																									
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved																									
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process																									
	- Of which have not yet undergone any tanning process																									
410120.111	-- Of equine animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
410120.112	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
410120.113	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
	2 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
410120.211	<p>- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 214,000 m² on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.20-2, 4101.50-2, and 4101.90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11-2, 4104.19-2, 4104.41-1-(2), 4104.41-2-(2), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11-2-(2), 4107.12-2-(2), 4107.19-2-(2), 4107.91-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)").</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410120.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410120.211).
410120.212	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410120.212	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Treatment for China	
410120.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4101.50	Whole hides and skins, of a weight exceeding 16 kg																								
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process																								
	- Of which have not yet undergone any tanning process																								
410150.111	-- Of equine animals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410150.112	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
410150.113	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
410150.211	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410150.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410150.211).
410150.212	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410150.212	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Treatment for China	
410150.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4101.90	Other, including butts, bends and bellies																								
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process																								
410190.110	- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
410190.113	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
410190.211	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410190.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410190.211).
410190.212	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410190.212	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Treatment for China	
410190.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter																								
410210.000	With wool on		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Without wool on																								
4102.21	Pickled																								
410221.010	- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410221.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4102.29	Other																								
410229.010	- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410229.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter																								
4103.20	Of reptiles																								
	- Of alligators or crocodiles																								
410320.011	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410320.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of lizards																								
410320.021	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410320.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of snakes																								
410320.031	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410320.039	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of turtles and tortoise																								
410320.041	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
410320.049	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
410320.091	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410320.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4103.30	Of swine																								
410330.100	1 Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410330.200	2 Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410330.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4103.90	Other																								
	- Of deer																								
410390.011	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410390.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of ostrich																								
410390.021	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410390.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of goats or kids																								
410390.031	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410390.039	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks
410390.091	-- Of which have not yet undergone any tanning process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410390.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared																							
	In the wet state (including wet-blue)																							
4104.11	Full grains, unsplit; grain splits																							
410411.100	1 Chrome tanned leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
410411.211	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410411.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410411.211).
410411.212	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
410411.212	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Treatment for China	
410411.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
4104.19	Other																								
410419.100	1 Chrome tanned leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
410419.211	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410419.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410419.211).
410419.212	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410419.212	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Treatment for China	
410419.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	In the dry state (crust)																								
4104.41	Full grains, unsplit; grain splits																								
	1 Tanned (including retanned) but not further prepared																								
410441.110	(1) Chrome tanned leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
410441.121	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410441.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.121).
410441.122	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410441.122	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410441.122	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
	2 Other																									
	(1) Dyed or coloured																									
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather																									
410441.211	<p>-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 1,466,000 m², on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.49-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), 4107.91-2-(1), 4107.92-2-(1) and 4107.99-2-(1) (hereinafter in this heading and headings 41.07 referred to as "the Pooled Quota (Second Category)").</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410441.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.211).
410441.212	-- Other	30.0 %	12.5 %	11.6 %	10.8 %	10.0 %	9.1 %	8.3 %	7.5 %	6.7 %	5.8 %	5.0 %	4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410441.212	-- Other	30.0 %	12.7 %	12.0 %	11.4 %	10.8 %	10.1 %	9.5 %	8.9 %	8.2 %	7.6 %	7.0 %	6.3 %	5.7 %	5.1 %	4.4 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Treatment for China	
410441.212	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																									

Tariff Line	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 and Subsequent Years	Remarks	
410441.213	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410441.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.213).
410441.219	-- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410441.219	-- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410441.219	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410441.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410441.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.221).
410441.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410441.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410441.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4104.49	Other																								
	1 Tanned (including retanned) but not further prepared																								
410449.110	(1) Chrome tanned leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410449.121	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121).
410449.122	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410449.122	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Treatment for China	
410449.122	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Dyed or coloured																								

Tariff Line	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 and Subsequent Years	Remarks	
410449.211	- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410449.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.211).
410449.212	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410449.212	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410449.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410449.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410449.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.221).
410449.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410449.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410449.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																								
410510.000	In the wet state (including wet-blue)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4105.30	In the dry state (crust)																								
	1 Dyed or coloured																								

Tariff Line	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 and Subsequent Years	Remarks	
410530.111	<p>- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 1,070,000 m² on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1), and goats or kids skin leather of 4113.10-2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota").</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410530.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410530.111).
410530.112	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410530.112	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410530.112	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
410530.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared																								
	Of goats or kids																								
410621.000	In the wet state (including wet-blue)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4106.22	In the dry state (crust)																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Dyed or coloured																								
410622.111	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111).
410622.112	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410622.112	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410622.112	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
410622.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine																								
410631.000	In the wet state (including wet-blue)	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
410631.000	In the wet state (including wet-blue)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4106.32	In the dry state (crust)																								
410632.100	1 Dyed or coloured	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410632.100	1 Dyed or coloured		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
410632.200	2 Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410632.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4106.40	Of reptiles																								
	1 Vegetable pre-tanned																								
	- Of alligators, crocodiles or lizards																								
410640.111	-- Of alligators or crocodiles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.112	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.114	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Dyed or coloured																								
	A Of alligators, crocodiles or lizards																								

Tariff Line	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 and Subsequent Years	Remarks	
410640.211	- Of alligators or crocodiles	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410640.211	- Of alligators or crocodiles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
410640.212	- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410640.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
410640.214	B Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410640.214	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
	- Of alligators, crocodiles or lizards																								
410640.221	-- Of alligators or crocodiles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.222	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.224	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
4106.91	In the wet state (including wet-blue)																								
410691.010	- Of ostriches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410691.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4106.92	In the dry state (crust)																								
	1 Dyed or coloured																								
410692.110	- Of ostriches	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410692.110	- Of ostriches		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
410692.190	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410692.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
410692.210	- Of ostriches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410692.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14																								
	Whole hides and skins																								
4107.11	Full grains, unsplit																								
410711.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410711.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m ² , and buffalo leather and roller leather																								
410711.211	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.211).
410711.212	-- Other	30.0 %	12.5 %	11.6 %	10.8 %	10.0 %	9.1 %	8.3 %	7.5 %	6.7 %	5.8 %	5.0 %	4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410711.212	-- Other	30.0 %	12.7 %	12.0 %	11.4 %	10.8 %	10.1 %	9.5 %	8.9 %	8.2 %	7.6 %	7.0 %	6.3 %	5.7 %	5.1 %	4.4 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Treatment for China	
410711.212	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410711.213	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213).
410711.219	-- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410711.219	-- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410711.219	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410711.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221).
410711.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410711.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410711.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4107.12	Grain splits																								
410712.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410712.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather																								
410712.211	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211).
410712.212	-- Other	30.0 %	12.5 %	11.6 %	10.8 %	10.0 %	9.1 %	8.3 %	7.5 %	6.7 %	5.8 %	5.0 %	4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410712.212	-- Other	30.0 %	12.7 %	12.0 %	11.4 %	10.8 %	10.1 %	9.5 %	8.9 %	8.2 %	7.6 %	7.0 %	6.3 %	5.7 %	5.1 %	4.4 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Treatment for China
410712.212	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410712.213	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213).
410712.219	-- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410712.219	-- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410712.219	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410712.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410712.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.221).
410712.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410712.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410712.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4107.19	Other																								
410719.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410719.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
410719.211	- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410719.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.211).
410719.212	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410719.212	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410719.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410719.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410719.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.221).
410719.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410719.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410719.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other, including sides																								
4107.91	Full grains, unsplit																								
410791.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
410791.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding buffalo leather and roller leather																								
410791.211	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410791.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.211).
410791.212	-- Other	30.0 %	12.5 %	11.6 %	10.8 %	10.0 %	9.1 %	8.3 %	7.5 %	6.7 %	5.8 %	5.0 %	4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410791.212	-- Other	30.0 %	12.7 %	12.0 %	11.4 %	10.8 %	10.1 %	9.5 %	8.9 %	8.2 %	7.6 %	7.0 %	6.3 %	5.7 %	5.1 %	4.4 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Treatment for China	
410791.212	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410791.213	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410791.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.213).
410791.219	-- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410791.219	-- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410791.219	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410791.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410791.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.221).
410791.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410791.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410791.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4107.92	Grain splits																								
410792.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410792.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding buffalo leather and roller leather																								
410792.211	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.211).
410792.212	-- Other	30.0 %	12.5 %	11.6 %	10.8 %	10.0 %	9.1 %	8.3 %	7.5 %	6.7 %	5.8 %	5.0 %	4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410792.212	-- Other	30.0 %	12.7 %	12.0 %	11.4 %	10.8 %	10.1 %	9.5 %	8.9 %	8.2 %	7.6 %	7.0 %	6.3 %	5.7 %	5.1 %	4.4 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Treatment for China
410792.212	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410792.213	-- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410792.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.213).
410792.219	-- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410792.219	-- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410792.219	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410792.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410792.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.221).
410792.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410792.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410792.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4107.99	Other																								
410799.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
410799.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
410799.211	- For "the Pooled Quota (Second Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.211).
410799.212	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410799.212	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
410799.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
410799.221	- For "the Pooled Quota (First Category)"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221).
410799.222	- Other	30.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
410799.222	- Other	30.0 %	11.4 %	10.9 %	10.3 %	9.7 %	9.1 %	8.6 %	8.0 %	7.4 %	6.9 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Treatment for China
410799.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
41.12																									
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14																								
411200.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
411200.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
411200.211	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (411200.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411200.211).
411200.212	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
411200.212	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China
411200.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
411200.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14																								
4113.10	Of goats or kids																								
411310.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411310.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
411310.211	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (411310.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411310.211).

Tariff Line	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 and Subsequent Years	Remarks		
411310.212	- Other	30.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
411310.212	- Other	30.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Treatment for China	
411310.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
411310.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
4113.20	Of swine																									
411320.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
411320.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																									
411320.210	(1) Dyed, coloured, stamped or embossed	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411320.210	(1) Dyed, coloured, stamped or embossed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
411320.220	(2) Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411320.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4113.30	Of reptiles																									

Tariff Line	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 and Subsequent Years	Remarks		
411330.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
411330.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																									
	(1) Dyed, coloured, stamped or embossed																									
	A Of alligators, crocodiles or lizards																									
411330.211	- Of alligators or crocodiles	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411330.211	- Of alligators or crocodiles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
411330.212	- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411330.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Other																									
411330.221	- Of turtles and tortoise	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411330.221	- Of turtles and tortoise		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
411330.222	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411330.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	(2) Other																								
	- Of alligators, crocodiles or lizards																								
411330.213	-- Of alligators or crocodiles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
411330.219	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
411330.223	-- Of turtles and tortoise		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
411330.229	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4113.90	Other																								
411390.100	1 Parchment-dressed	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411390.100	1 Parchment-dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
411390.211	- Of ostriches	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
411390.211	- Of ostriches		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
411390.212	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
411390.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	(2) Other																									
411390.221	- Of ostriches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
411390.222	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																									
411410.000	Chamois (including combination chamois) leather	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand	
411410.000	Chamois (including combination chamois) leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4114.20	Patent leather and patent laminated leather; metallised leather																									
411420.010	1 Metallised leather	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand	
411420.010	1 Metallised leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
411420.090	2 Other	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
411420.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour																								
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)																									
42.01																									
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper																								
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers																								
4202.11	With outer surface of leather or of composition leather																								
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
420211.200	2 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420211.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4202.12	With outer surface of plastics or of textile materials																								
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
420212.210	(1) With outer surface of sheeting of plastics or of textile materials	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420212.210	(1) With outer surface of sheeting of plastics or of textile materials	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China
420212.210	(1) With outer surface of sheeting of plastics or of textile materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
420212.220	(2) Other	4.6 %	4.3 %	4.0 %	3.7 %	3.5 %	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420212.220	(2) Other	4.6 %	4.4 %	4.2 %	3.9 %	3.7 %	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Treatment for China
420212.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420219.000	Other	4.1 %	3.8 %	3.6 %	3.3 %	3.1 %	2.8 %	2.6 %	2.3 %	2.1 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420219.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Handbags, whether or not with shoulder strap, including those without handle																								
4202.21	With outer surface of leather or of composition leather																								
	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty																								
420221.110	(1) Of leather	14.0 %	13.1 %	12.3 %	11.4 %	10.5 %	9.6 %	8.8 %	7.9 %	7.0 %	6.1 %	5.3 %	4.4 %	3.5 %	2.6 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420221.110	(1) Of leather	14.0 %	13.3 %	12.7 %	12.0 %	11.3 %	10.7 %	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Treatment for China
420221.110	(1) Of leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
420221.120	(2) Other	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420221.120	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
420221.210	(1) Of leather	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420221.210	(1) Of leather	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China
420221.210	(1) Of leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420221.220	(2) Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420221.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4202.22	With outer surface of sheeting of plastics or of textile materials																								
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
420222.200	2 Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420222.200	2 Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China	
420222.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
420229.000	Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
420229.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	Articles of a kind normally carried in the pocket or in the handbag																									
4202.31	With outer surface of leather or of composition leather																									
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Treatment for China	
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420231.200	2 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420231.200	2 Other	10.0 %	9.5 %	9.0 %	8.6 %	8.1 %	7.6 %	7.1 %	6.7 %	6.2 %	5.7 %	5.2 %	4.8 %	4.3 %	3.8 %	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Treatment for China	
420231.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4202.32	With outer surface of sheeting of plastics or of textile materials																								

Tariff Line	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 and Subsequent Years	Remarks	
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420232.200	2 Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420232.200	2 Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China
420232.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420239.000	Other	4.1 %	3.8 %	3.6 %	3.3 %	3.1 %	2.8 %	2.6 %	2.3 %	2.1 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420239.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																								

Tariff Line	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 and Subsequent Years	Remarks		
420291.000	With outer surface of leather or of composition leather	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420291.000	With outer surface of leather or of composition leather	10.0 %	9.5 %	9.0 %	8.6 %	8.1 %	7.6 %	7.1 %	6.7 %	6.2 %	5.7 %	5.2 %	4.8 %	4.3 %	3.8 %	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Treatment for China	
420291.000	With outer surface of leather or of composition leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China	
420292.000	With outer surface of sheeting of plastics or of textile materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4202.99	Other																									
420299.020	1 Of wood	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.9 %	1.7 %	1.5 %	1.4 %	1.2 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
420299.020	1 Of wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
420299.090	3 Other	4.6 %	4.3 %	4.0 %	3.7 %	3.5 %	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420299.090	3 Other	4.6 %	4.4 %	4.2 %	3.9 %	3.7 %	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Treatment for China	
420299.090	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																									
4203.10	Articles of apparel																									
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
420310.200	2 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420310.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Gloves, mittens and mitts																									
4203.21	Specially designed for use in sports																									
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
420321.210	- In baseball	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	Treatment for ASEAN, Australia, and New Zealand
420321.210	- In baseball		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
420321.290	- Other	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	Treatment for ASEAN, Australia, and New Zealand
420321.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4203.29	Other																								
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko																								
420329.110	- Of leather	14.0 %	13.1 %	12.3 %	11.4 %	10.5 %	9.6 %	8.8 %	7.9 %	7.0 %	6.1 %	5.3 %	4.4 %	3.5 %	2.6 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420329.110	- Of leather	14.0 %	13.3 %	12.7 %	12.0 %	11.3 %	10.7 %	10.0 %	9.3 %	8.7 %	8.0 %	7.3 %	6.7 %	6.0 %	5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Treatment for China
420329.110	- Of leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
420329.190	- Of composition leather	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420329.190	- Of composition leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420329.200	2 Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
420329.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4203.30	Belts and bandoliers																								
420330.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420330.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420330.200	2 Other	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	Treatment for ASEAN, Australia, and New Zealand
420330.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4203.40	Other clothing accessories																								

Tariff Line	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 and Subsequent Years	Remarks	
420340.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420340.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420340.200	2 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420340.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
42.05																									
4205.00	Other articles of leather or of composition leather																								
	1 Of a kind used in machinery or mechanical appliances or for other technical uses																								
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers	18.0 %	16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420500.190	(2) Other	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420500.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
420500.900	2 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
420500.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
42.06																										
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
Chapter 43 Furskins and artificial fur; manufactures thereof																										
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03																									
430110.000	Of mink, whole, with or without head, tail or paws	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
430130.000	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
430160.000	Of fox, whole, with or without head, tail or paws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
4301.80	Other furskins, whole, with or without head, tail or paws																									
430180.010	- Of goats or rabbit		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
430180.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use																									
430190.220	1 Of mink	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks		
	2 Other																									
430190.210	- Of rabbit		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
430190.100	- Of lamb or goat		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
430190.300	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03																									
	Whole skins, with or without head, tail or paws, not assembled																									
430211.000	Of mink	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand	
430211.000	Of mink		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4302.19	Other																									
430219.011	- Of sheep, goat, rabbit or hare	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand	
430219.011	- Of sheep, goat, rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430219.020	- Of fox	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand	
430219.020	- Of fox		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
430219.090	- Other	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
430219.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled																								
430220.010	- Of sheep, goat, rabbit or hare	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
430220.010	- Of sheep, goat, rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430220.090	- Other	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
430220.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4302.30	Whole skins and pieces or cuttings thereof, assembled																								
	1 Dropped furskins																								
430230.014	- Of sheep, goat, rabbit or hare	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430230.014	- Of sheep, goat, rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
430230.013	- Of mink	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430230.013	- Of mink		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430230.019	- Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430230.019	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
430230.024	- Of sheep, goat, rabbit or hare	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
430230.024	- Of sheep, goat, rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430230.029	- Other	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	15.0 %	Treatment for ASEAN, Australia, and New Zealand
430230.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
43.03	Articles of apparel, clothing accessories and other articles of furskin																								
4303.10	Articles of apparel and clothing accessories																								
	- Articles of apparel																								

Tariff Line	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 and Subsequent Years	Remarks	
430310.011	-- Of furskin of sheep or goat	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.011	-- Of furskin of sheep or goat		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430310.012	-- Of furskin of rabbit or hare	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.012	-- Of furskin of rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430310.013	-- Of furskin of mink	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.013	-- Of furskin of mink		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430310.014	-- Of furskin of fox	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.014	-- Of furskin of fox		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430310.019	-- Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.019	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Clothing accessories																								

Tariff Line	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 and Subsequent Years	Remarks	
430310.091	-- Of furskin of sheep, goat, rabbit or hare	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.091	-- Of furskin of sheep, goat, rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430310.099	-- Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430310.099	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4303.90	Other																								
430390.010	- Of furskin of sheep, goat, rabbit or hare	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430390.010	- Of furskin of sheep, goat, rabbit or hare		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
430390.090	- Other	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	20.0 %	Treatment for ASEAN, Australia, and New Zealand
430390.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
43.04																									
430400.000	Artificial fur and articles thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
430400.000	Artificial fur and articles thereof	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK																									
Chapter 44 Wood and articles of wood; wood charcoal																									
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms																								
440110.000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Wood in chips or particles																								
440121.000	Coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440122.000	Non-coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms																								
440131.000	Wood pellets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440139.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated																								
440210.000	Of bamboo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4402.90	Other																								
440290.010	- Coconut shell charcoal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
440290.091	-- Moulded pieces or shapes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440290.092	-- In powder form or granule form		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
440290.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared																									
4403.10	Treated with paint, stains, creosote or other preservatives																									
440310.100	- Coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Non-coniferous																									
440310.210	-- Of Kiri (<i>Paulownia</i> spp.)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440310.220	-- Of <i>Dipterocarpaceae</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440310.230	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4403.20	Other, coniferous																									
440320.100	- Of <i>Pinus</i> spp.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.200	- Of Sitka spruce		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.300	- Of genus <i>Abies</i> and genus <i>Picea</i> , excluding sitka spruce		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.400	- Of genus <i>Larix</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.500	- Of white cedar, yellow cedar and other genus <i>Chamaecyparis</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.600	- Of hemlock and other genus <i>Tsuga</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.700	- Of red cedar and other genus <i>Thuja</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.800	- Of Douglas fir and other genus <i>Pseudotsuga</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440320.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, of tropical wood specified in Subheading Note 2 to this Chapter																									
440341.000	Dark Red Meranti, Light Red Meranti and Meranti Bakau		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4403.49	Other																								
440349.100	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas																								
	-- Of Keruing and Kapur																								
440349.211	--- Roughly squared or half squared		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440349.219	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
440349.291	--- Of teak		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440349.292	--- Of ramin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440349.299	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440349.300	- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440349.600	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
440391.000	Of oak (<i>Quercus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440392.000	Of beech (<i>Fagus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4403.99	Other																								
440399.100	1 Of Kiri (<i>Paulownia spp.</i>), excluding roughly squared or half squared		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
440399.910	- Of Kiri (<i>Paulownia spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440399.920	- Of <i>Dipterocarpaceae</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
440399.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like																							
4404.10	Coniferous																							
440410.100	1 Split poles, piles, pickets and stakes, and hoopwood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440410.210	2 Wooden sticks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440410.290	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4404.20	Non-coniferous																							
440420.100	1 Split poles, piles, pickets and stakes, and hoopwood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440420.210	2 Wooden sticks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440420.290	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
44.05																								
440500.000	Wood wool; wood flour		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
44.06	Railway or tramway sleepers (cross-ties) of wood																							
440610.000	Not impregnated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm																							
4407.10	Coniferous																							

Tariff Line	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 and Subsequent Years	Remarks	
	1 Of <i>Pinus spp.</i> , <i>Abies spp.</i> (other than California red fir, grand fir, noble fir and pacific silver fir) or <i>Picea spp.</i> (other than Sitka spruce), not more than 160 mm in thickness																								
440710.110	(1) Planed or sanded	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440710.110	(1) Planed or sanded		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
440710.121	A Of <i>Pinus spp.</i>	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440710.121	A Of <i>Pinus spp.</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
440710.129	B Other	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440710.129	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Of genus <i>Larix</i> , not more than 160 mm in thickness																								
440710.210	(1) Planed or sanded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
440710.310	- Of incense cedar		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	-- Planed or sanded																								
440710.321	--- Of <i>Pinus spp.</i> , genus <i>Abies</i> , or genus <i>Picea</i> , more than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.322	--- Of hemlock and other genus <i>Tsuga</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.323	--- Of douglas fir and other genus <i>Pseudotsuga</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.329	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
440710.330	--- Of <i>Pinus spp.</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	--- Of Sitka spruce																								
440710.341	---- Not more than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.349	---- More than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.350	--- Of genus <i>Abies</i> and genus <i>Picea</i>		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	--- Of white cedar, yellow cedar and other genus <i>Chamaecyparis</i>																								
440710.361	---- Not more than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.369	---- More than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	--- Of hemlock and other genus <i>Tsuga</i>																								
440710.371	---- Not more than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.379	---- More than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	--- Of douglas fir and other genus <i>Pseudotsuga</i>																								
440710.381	---- Not more than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.389	---- More than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	--- Other																								
440710.391	---- Not more than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440710.399	---- More than 160 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of tropical wood specified in Subheading Note 2 to this Chapter																								
440721.000	Mahogany (<i>Swietenia spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440722.000	Virola, Imbuia and Balsa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau																								
440725.010	- Planed or sanded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440725.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4407.26	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan																								
440726.010	- Planed or sanded	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440726.010	- Planed or sanded		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440726.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440727.000	Sapelli		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440728.000	Iroko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4407.29	Other																								
	1 Of <i>Dipterocarpaceae</i>																								

Tariff Line	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 and Subsequent Years	Remarks	
440729.110	- Planed or sanded	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440729.110	- Planed or sanded		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
440729.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
440729.215	- Of teak		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
440729.291	-- Of ramin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440729.299	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
440791.000	Of oak (<i>Quercus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440792.000	Of beech (<i>Fagus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440793.000	Of maple (<i>Acer spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440794.000	Of cherry (<i>Prunus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440795.000	Of ash (<i>Fraxinus spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4407.99	Other																								
	1 Of <i>Dipterocarpaceae</i>																								
440799.310	- Planed or sanded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440799.390	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
440799.100	- Of Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandalwood, rosewood or ebony wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440799.200	- Of Kiri (<i>Paulownia spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440799.400	- Of lignum vitae		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440799.500	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm																								
4408.10	Coniferous																								
440810.010	1 Of incense cedar (of a length not exceeding 20 cm and of a width not exceeding 8 cm)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Obtained by slicing laminated wood																								
440810.110	A Laminated lumber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440810.190	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
440810.210	- Sheets for plywood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440810.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440810.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	Of tropical wood specified in Subheading Note 2 to this Chapter																								

Tariff Line	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 and Subsequent Years	Remarks	
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau																								
	1 Obtained by slicing laminated wood																								
440831.110	(1) Laminated lumber	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440831.110	(1) Laminated lumber		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440831.190	(2) Other	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440831.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	2 Other																								
440831.210	- Sheets for plywood	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440831.210	- Sheets for plywood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440831.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4408.39	Other																								
	1 Of Padok (kwarin)																								
	(1) Obtained by slicing laminated wood																								
440839.110	A Laminated lumber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440839.120	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
440839.190	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
440839.200	2 Of Jelutong, not more than 20 cm in length and not more than 8 cm in width		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Of teak																								
	(1) Obtained by slicing laminated wood																								
440839.510	A Laminated lumber	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440839.510	A Laminated lumber		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440839.520	B Other	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440839.520	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440839.590	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																								
	(1) Obtained by slicing laminated wood																								
440839.410	A Laminated lumber	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440839.410	A Laminated lumber		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
440839.420	B Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440839.420	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
440839.910	- Sheets for plywood	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440839.910	- Sheets for plywood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440839.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440839.990	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
4408.90	Other																								
	1 Of Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandalwood, rosewood or ebony wood																								
	(1) Obtained by slicing laminated wood																								
440890.110	A Laminated lumber	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440890.110	A Laminated lumber		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
440890.120	B Other	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440890.120	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440890.190	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Obtained by slicing laminated wood																								
440890.510	A Laminated lumber	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440890.510	A Laminated lumber		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
440890.520	B Other	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440890.520	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	(2) Other																								
440890.610	- Sheets for plywood	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440890.610	- Sheets for plywood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
440890.690	- Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440890.690	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed																								
4409.10	Coniferous																								
440910.100	1 Drawn wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
440910.200	2 Beadings and mouldings	3.6 %	3.4 %	3.2 %	2.9 %	2.7 %	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440910.200	2 Beadings and mouldings		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	3 Other																								
440910.310	(1) Of <i>Pinus spp.</i> , <i>Abies spp.</i> (other than California red fir, grand fir, noble fir and pacific silver fir), <i>Picea spp.</i> (other than Sitka spruce) and <i>Larix spp.</i> , not more than 160 mm in thickness	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
440910.310	(1) Of <i>Pinus spp.</i> , <i>Abies spp.</i> (other than California red fir, grand fir, noble fir and pacific silver fir), <i>Picea spp.</i> (other than Sitka spruce) and <i>Larix spp.</i> , not more than 160 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
440910.320	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Non-coniferous																								
4409.21	Of bamboo																								

Tariff Line	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 and Subsequent Years	Remarks		
440921.100	1 Drawn wood	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
440921.100	1 Drawn wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China	
440921.200	2 Beadings and mouldings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
440921.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
4409.29	Other																									
440929.100	1 Drawn wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
440929.200	2 Beadings and mouldings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
440929.200	2 Beadings and mouldings		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	3 Other																									
440929.910	(1) Of <i>Dipterocarpaceae</i>	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
440929.910	(1) Of <i>Dipterocarpaceae</i>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China	
	(2) Other																									
440929.991	- Of Kwarin, Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandalwood, rosewood or ebony wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
440929.992	- Of Kiri (<i>Paulownia spp.</i>)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
440929.999	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances																								
	Of wood																								
4410.11	Particle board																								
	1 In sheets or in boards																								
441011.110	- Unworked or not further worked than sanded	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441011.110	- Unworked or not further worked than sanded		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441011.120	- Surface-covered with melamine-impregnated paper	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441011.120	- Surface-covered with melamine-impregnated paper		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441011.190	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441011.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441011.900	2 Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441011.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
4410.12	Oriented strand board (OSB)																								
	1 In sheets or in boards																								
441012.110	- Unworked or not further worked than sanded	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441012.110	- Unworked or not further worked than sanded		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441012.190	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441012.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441012.900	2 Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441012.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4410.19	Other																								
441019.100	1 In sheets or in boards	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441019.100	1 In sheets or in boards		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
441019.900	2 Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441019.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
4410.90	Other																								
441090.100	1 In sheets or in boards	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441090.100	1 In sheets or in boards		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441090.900	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441090.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances																								
	Medium density fibreboard (MDF)																								
4411.12	Of a thickness not exceeding 5 mm																								
441112.100	1 Of a density exceeding 0.8 g/cm³	2.6 %	2.4 %	2.3 %	2.1 %	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441112.100	1 Of a density exceeding 0.8 g/cm³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
441112.200	2 Of a density not exceeding 0.8 g/cm ³	2.6 %	2.4 %	2.3 %	2.1 %	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441112.200	2 Of a density not exceeding 0.8 g/cm ³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm																								
441113.100	1 Of a density exceeding 0.8 g/cm ³	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441113.100	1 Of a density exceeding 0.8 g/cm ³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441113.200	2 Of a density not exceeding 0.8 g/cm ³	2.6 %	2.4 %	2.3 %	2.1 %	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441113.200	2 Of a density not exceeding 0.8 g/cm ³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4411.14	Of a thickness exceeding 9 mm																								
441114.100	1 Of a density exceeding 0.8 g/cm ³	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441114.100	1 Of a density exceeding 0.8 g/cm ³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441114.200	2 Of a density not exceeding 0.8 g/cm ³	2.6 %	2.4 %	2.3 %	2.1 %	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
441114.200	2 Of a density not exceeding 0.8 g/cm³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																								
441192.000	Of a density exceeding 0.8 g/cm³	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441192.000	Of a density exceeding 0.8 g/cm³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441193.000	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441193.000	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441194.000	Of a density not exceeding 0.5 g/cm³	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441194.000	Of a density not exceeding 0.5 g/cm³		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
44.12	Plywood, veneered panels and similar laminated wood																								
4412.10	Of bamboo																								
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness																								
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (<i>Swietenia spp.</i>), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																								

Tariff Line	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 and Subsequent Years	Remarks	
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.111	(a) Tongued, grooved or similarly worked on one or both sides	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
441210.111	(a) Tongued, grooved or similarly worked on one or both sides		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441210.119	(b) Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
441210.119	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	B Other																								
441210.191	(a) Less than 6 mm in thickness	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
441210.191	(a) Less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441210.199	(b) Other	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand
441210.199	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								

Tariff Line	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 and Subsequent Years	Remarks		
441210.211	(a) Tongued, grooved or similarly worked on one or both sides	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441210.211	(a) Tongued, grooved or similarly worked on one or both sides		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
441210.219	(b) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441210.219	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	B Other																									
441210.291	(a) Less than 6 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441210.291	(a) Less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441210.299	(b) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441210.299	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																									
441210.910	(1) Laminated lumber	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks		
441210.910	(1) Laminated lumber		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
441210.990	(2) Other	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
441210.990	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness																									
4412.31	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter																									
	- With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (<i>Swietenia spp.</i>), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																									
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																									
441231.111	(1) Tongued, grooved or similarly worked on one or both sides	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand	
441231.111	(1) Tongued, grooved or similarly worked on one or both sides		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.191	(2) Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand	
441231.191	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Less than 6 mm in thickness																								
441231.911	- Less than 3 mm in thickness	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
441231.911	- Less than 3 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.921	- Less than 6 mm but not less than 3 mm in thickness	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
441231.921	- Less than 6 mm but not less than 3 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand
441231.931	- Less than 12 mm but not less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand
441231.941	- Less than 24 mm but not less than 12 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.951	- Not less than 24 mm in thickness	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
441231.951	- Not less than 24 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	- Other																									
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																									
441231.119	(1) Tongued, grooved or similarly worked on one or both sides	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441231.119	(1) Tongued, grooved or similarly worked on one or both sides		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.199	(2) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441231.199	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																									
	(1) Less than 6 mm in thickness																									
441231.919	- Less than 3 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441231.919	- Less than 3 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.929	- Less than 6 mm but not less than 3 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
441231.929	- Less than 6 mm but not less than 3 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
441231.939	- Less than 12 mm but not less than 6 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
441231.939	- Less than 12 mm but not less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.949	- Less than 24 mm but not less than 12 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
441231.949	- Less than 24 mm but not less than 12 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441231.959	- Not less than 24 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
441231.959	- Not less than 24 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4412.32	Other, with at least one outer ply of non-coniferous wood																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441232.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
441232.110	(1) Tongued, grooved or similarly worked on one or both sides		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks			
441232.190	(2) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand		
441232.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
	2 Other																										
	(1) Less than 6 mm in thickness																										
441232.911	- Less than 3 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441232.911	- Less than 3 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441232.912	- Less than 6 mm but not less than 3 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441232.912	- Less than 6 mm but not less than 3 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																										
441232.991	- Less than 12 mm but not less than 6 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441232.991	- Less than 12 mm but not less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441232.992	- Less than 24 mm but not less than 12 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks		
441232.992	- Less than 24 mm but not less than 12 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
441232.993	- Not less than 24 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441232.993	- Not less than 24 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4412.39	Other																									
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																									
441239.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441239.110	(1) Tongued, grooved or similarly worked on one or both sides		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441239.190	(2) Other	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441239.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																									
441239.910	(1) Less than 6 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand	
441239.910	(1) Less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
441239.991	- Less than 12 mm but not less than 6 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441239.992	- Not less than 12 mm in thickness	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	Treatment for ASEAN, Australia, and New Zealand
441239.992	- Not less than 12 mm in thickness		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																								
4412.94	Blockboard, laminboard and battenboard																								
	1 Laminated lumber																								
441294.110	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
441294.110	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441294.190	- Other	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
441294.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
441294.900	2 Other	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
441294.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4412.99	Other																								
	1 Laminated lumber																								
441299.110	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
441299.110	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441299.120	- Other, with at least one outer ply of non-coniferous wood	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
441299.120	- Other, with at least one outer ply of non-coniferous wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441299.190	- Other	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
441299.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
441299.910	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
441299.910	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
441299.920	- Other, with at least one outer ply of non-coniferous wood	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
441299.920	- Other, with at least one outer ply of non-coniferous wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441299.990	- Other	6.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand	
441299.990	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
44.13																										
441300.000	Densified wood, in blocks, plates, strips or profile shapes	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441300.000	Densified wood, in blocks, plates, strips or profile shapes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
44.14																										
441400.000	Wooden frames for paintings, photographs, mirrors or similar objects	3.2 %	3.0 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441400.000	Wooden frames for paintings, photographs, mirrors or similar objects		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood																								
441510.000	Cases, boxes, crates, drums and similar packings; cable-drums		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441510.000	Cases, boxes, crates, drums and similar packings; cable-drums		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441520.000	Pallets, box pallets and other load boards; pallet collars	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441520.000	Pallets, box pallets and other load boards; pallet collars		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
44.16																									
441600.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441600.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
44.17																									
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood																								
441700.010	1 Boot or shoe lasts and trees		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
441700.010	1 Boot or shoe lasts and trees		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
441700.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441700.020	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes																								
441810.000	Windows, French-windows and their frames		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441820.000	Doors and their frames and thresholds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441840.000	Shuttering for concrete constructional work		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441850.000	Shingles and shakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441860.000	Posts and beams	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441860.000	Posts and beams		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Assembled flooring panels																								
441871.000	For mosaic floors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441872.000	Other, multilayer	2.0 %	1.9 %	1.8 %	1.6 %	1.5 %	1.4 %	1.3 %	1.1 %	1.0 %	0.9 %	0.8 %	0.6 %	0.5 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441872.000	Other, multilayer		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
441879.000	Other	2.0 %	1.9 %	1.8 %	1.6 %	1.5 %	1.4 %	1.3 %	1.1 %	1.0 %	0.9 %	0.8 %	0.6 %	0.5 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441879.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4418.90	Other																								
441890.100	1 Cellular wood panels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
441890.210	(1) Tategu (door, window sash and the like) and Tokobashira		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
441890.221	- Transom		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441890.223	- Other flooring panels and panels other than assembled flooring panels	2.0 %	1.9 %	1.8 %	1.6 %	1.5 %	1.4 %	1.3 %	1.1 %	1.0 %	0.9 %	0.8 %	0.6 %	0.5 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441890.223	- Other flooring panels and panels other than assembled flooring panels		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								
	-- Structural laminated lumber																								
441890.231	--- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm ² ; of non-rectangular and non-square cross-section	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441890.231	--- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm ² ; of non-rectangular and non-square cross-section		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
441890.232	--- With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.90-231)	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441890.232	--- With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.90-231)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441890.233	--- Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441890.233	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
441890.229	-- Other	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441890.229	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
44.19																									
4419.00	Tableware and kitchenware, of wood																								
	1 Waribashi																								
441900.110	- Of bamboo	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441900.110	- Of bamboo		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
441900.190	- Other	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
441900.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
441900.900	2 Other	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.9 %	1.7 %	1.5 %	1.4 %	1.2 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
441900.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94																									
442010.000	Statuettes and other ornaments, of wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
4420.90	Other																									
442090.010	1 Wood marquetry or inlaid wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
442090.010	1 Wood marquetry or inlaid wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
442090.090	2 Other	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.9 %	1.7 %	1.5 %	1.4 %	1.2 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
442090.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
44.21	Other articles of wood																									

Tariff Line	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 and Subsequent Years	Remarks	
442110.000	Clothes hangers	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
442110.000	Clothes hangers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
4421.90	Other																								
442190.100	1 Kushi of bamboo	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
442190.100	1 Kushi of bamboo		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
442190.200	2 Match splints		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
442190.910	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
442190.910	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	(2) Other																								
442190.920	- Fans and hand screens, nonmechanical; frames and handles thereof and parts of such frames and handles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
442190.920	- Fans and hand screens, nonmechanical; frames and handles thereof and parts of such frames and handles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks		
442190.991	-- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed	2.9 %	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
442190.991	-- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
442190.999	-- Other	2.9 %	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
442190.999	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
Chapter 45 Cork and articles of cork																										
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork																									
450110.000	Natural cork, raw or simply prepared		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
450190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
45.02																										
450200.000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
45.03	Articles of natural cork																									
450310.000	Corks and stoppers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
450390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork																									
450410.000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks
450490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork																								
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)																							
	Mats, matting and screens of vegetable materials																							
460121.000	Of bamboo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460121.000	Of bamboo		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
460122.000	Of rattan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460122.000	Of rattan		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
4601.29	Other																							
460129.100	1 Of Igusa (<i>Juncus effusus</i>) or of Shichitoui (<i>Cyperus tegetiformis</i>)	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
460129.100	1 Of Igusa (<i>Juncus effusus</i>) or of Shichitoui (<i>Cyperus tegetiformis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																							

Tariff Line	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 and Subsequent Years	Remarks	
460129.910	- Screens, not less than 80 cm in width		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460129.910	- Screens, not less than 80 cm in width		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
460129.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460129.990	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	Other																								
460192.000	Of bamboo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460192.000	Of bamboo		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
460193.000	Of rattan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460193.000	Of rattan		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
4601.94	Of other vegetable materials																								
460194.100	1 Mushiro, Komo and rushmats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Plaits and similar products of plaiting materials, whether or not assembled into strips																								
460194.210	- Straw braid		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
460194.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																							
	(1) Of Igusa (<i>Juncus effusus</i>) or of Shichitōi (<i>Cyperus tegetiformis</i>)																							
460194.911	- Tatami facing	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
460194.911	- Tatami facing		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
460194.919	- Other	6.0 %	5.6 %	5.3 %	4.9 %	4.5 %	4.1 %	3.8 %	3.4 %	3.0 %	2.6 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
460194.919	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
460194.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4601.99	Other																							
460199.100	1 Plaits and similar products of plaiting materials, whether or not assembled into strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
460199.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah																							
	Of vegetable materials																							
4602.11	Of bamboo																							

Tariff Line	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 and Subsequent Years	Remarks	
460211.100	1 Fans and handscreens, and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460211.100	1 Fans and handscreens, and parts thereof		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
460211.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460211.900	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
460212.000	Of rattan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
460212.000	Of rattan		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
4602.19	Other																								
460219.100	1 Straw envelopes for bottles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
460219.910	- Tatamidoko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
460219.991	-- Tatami, of the thickness not less than 8 mm, of the surface area less than 1 m ² and containing tatami facing of Igusa (<i>Juncus effusus</i>) or of Shichitai (<i>Cyperus tegetiformis</i>)	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
460219.991	-- Tatami, of the thickness not less than 8 mm, of the surface area less than 1 m ² and containing tatami facing of Igusa (<i>Juncus effusus</i>) or of Shichitai (<i>Cyperus tegetiformis</i>)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
460219.999	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand		
460219.999	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China		
4602.90	Other																									
460290.010	1 Fans and hand-screens, non-mechanical; frames and handles thereof and parts of such frames and handles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand		
460290.010	1 Fans and hand-screens, non-mechanical; frames and handles thereof and parts of such frames and handles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China		
460290.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand		
460290.020	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China		
SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF																										
Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard																										
47.01																										
4701.00	Mechanical wood pulp																									
470100.010	- Unbleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470100.090	- Semi-bleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
47.02																										
4702.00	Chemical wood pulp, dissolving grades																									

Tariff Line	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 and Subsequent Years	Remarks		
470200.010	- Sulphite pulp		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470200.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades																									
	Unbleached																									
470311.000	Coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
470319.000	Non-coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Semi-bleached or bleached																									
470321.000	Coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
470329.000	Non-coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
47.04	Chemical wood pulp, sulphite, other than dissolving grades																									
	Unbleached																									
470411.000	Coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
470419.000	Non-coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Semi-bleached or bleached																									
470421.000	Coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
470429.000	Non-coniferous		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
47.05																										
470500.000	Wood pulp obtained by a combination of mechanical and chemical pulping processes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material																									

Tariff Line	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 and Subsequent Years	Remarks		
470610.000	Cotton linters pulp		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
470620.000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470630.000	Other, of bamboo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																									
470691.000	Mechanical		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470692.000	Chemical		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470693.000	Obtained by a combination of mechanical and chemical processes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
47.07	Recovered (waste and scrap) paper or paperboard																									
4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard																									
470710.010	- Of corrugated paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470710.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470720.000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)																									
470730.010	- Of newspapers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470730.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
470790.000	Other, including unsorted waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard																										
48.01																										
4801.00	Newsprint, in rolls or sheets																									

Tariff Line	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 and Subsequent Years	Remarks		
	- In rolls of a width exceeding 80 cm																									
480100.011	-- Of a width exceeding 161 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
480100.019	-- Of a width not exceeding 161 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480100.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard																									
480210.000	Hand-made paper and paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480220.000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480240.000	Wallpaper base		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres																									
480254.000	Weighing less than 40 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480255.000	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480256.000	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480257.000	Other, weighing 40 g/m ² or more but not more than 150 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480258.000	Weighing more than 150 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process																									

Tariff Line	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 and Subsequent Years	Remarks	
4802.61	In rolls																								
480261.100	1 Carbonising base paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480261.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state																								
480262.100	1 Carbonising base paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480262.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4802.69	Other																								
480269.100	1 Carbonising base paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480269.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.03																									
480300.000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03																								
	Kraftliner																								
4804.11	Unbleached																								
480411.010	1 Weighing not more than 300 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480411.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4804.19	Other																								
480419.010	1 Weighing not more than 300 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
480419.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Sack kraft paper																							
480421.000	Unbleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480429.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other kraft paper and paperboard weighing 150 g/m² or less																							
480431.000	Unbleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480439.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²																							
480441.000	Unbleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480442.000	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480449.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other kraft paper and paperboard weighing 225 g/m² or more																							
4804.51	Unbleached																							
480451.010	1 Weighing not more than 300 g/m²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480451.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4804.52	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process																							
480452.010	1 Weighing not more than 300 g/m²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480452.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4804.59	Other																								
480459.010	1 Weighing not more than 300 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480459.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter																								
	Fluting paper																								
480511.000	Semi-chemical fluting paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480512.000	Straw fluting paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Testliner (recycled liner board)																								
480524.000	Weighing 150 g/m ² or less		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480525.000	Weighing more than 150 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480530.000	Sulphite wrapping paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4805.40	Filter paper and paperboard																								
480540.010	1 In rolls, weighing more than 130 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480540.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4805.50	Felt paper and paperboard																								
480550.010	1 In rolls, weighing more than 130 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480550.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
480591.000	Weighing 150 g/m ² or less		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks			
480592.000	Weighing more than 150 g/m ² but less than 225 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
480593.000	Weighing 225 g/m ² or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets																										
480610.000	Vegetable parchment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
480620.000	Greaseproof papers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
480630.000	Tracing papers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
480640.000	Glassine and other glazed transparent or translucent papers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
48.07																											
480700.000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03																										
480810.000	Corrugated paper and paperboard, whether or not perforated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480840.000	Kraft paper, creped or crinkled, whether or not embossed or perforated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets																										
480920.000	Self-copy paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4809.90	Other																										

Tariff Line	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 and Subsequent Years	Remarks
480990.100	1 Carbon paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
480990.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size																							
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres																							
481013.000	In rolls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481014.000	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process																							
481022.000	Light-weight coated paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4810.29	Other																							
481029.010	1 More than 10 % by weight of the total fibre content consists of those obtained by a mechanical process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481029.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes																							
481031.000	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
481032.000	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481039.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other paper and paperboard																								
481092.000	Multi-ply		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10																								
481110.000	Tarred, bituminised or asphalted paper and paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Gummed or adhesive paper and paperboard																								
481141.000	Self-adhesive		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481149.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)																								
4811.51	Bleached, weighing more than 150 g/m²																								
481151.010	- For milk carton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481151.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4811.59	Other																								
481159.010	- For milk carton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481159.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol																								
481160.010	1 Waxed, paraffined or oiled paper and paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481160.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres																								
481190.100	- Thermal paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481190.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.12																									
481200.000	Filter blocks, slabs and plates, of paper pulp		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes																								
481310.000	In the form of booklets or tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481320.000	In rolls of a width not exceeding 5 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.14	Wallpaper and similar wall coverings; window transparencies of paper																								
481420.000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes																								
481620.000	Self-copy paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
481690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery																							
481710.000	Envelopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481720.000	Letter cards, plain postcards and correspondence cards		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481730.000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres																							
481810.000	Toilet paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481820.000	Handkerchiefs, cleansing or facial tissues and towels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481830.000	Tablecloths and serviettes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481850.000	Articles of apparel and clothing accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like																							
481910.000	Cartons, boxes and cases, of corrugated paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481920.000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
481930.000	Sacks and bags, having a base of a width of 40 cm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
481940.000	Other sacks and bags, including cones		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481950.000	Other packing containers, including record sleeves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
481960.000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard																									
482010.000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482020.000	Exercise books		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482030.000	Binders (other than book covers), folders and file covers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482040.000	Manifold business forms and interleaved carbon sets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482050.000	Albums for samples or for collections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.21	Paper or paperboard labels of all kinds, whether or not printed																									
482110.000	Printed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)																									
482210.000	Of a kind used for winding textile yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
482290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres																							
482320.000	Filter paper and paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482340.000	Rolls, sheets and dials, printed for self-recording apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Trays, dishes, plates, cups and the like, of paper or paperboard																							
482361.000	Of bamboo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482369.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482370.000	Moulded or pressed articles of paper pulp		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4823.90	Other																							
482390.100	1 Cards for punched-card system statistical machines, tapes for monotype and similar cards or tapes, perforated for recording		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
482390.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans																							
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets																							
490110.000	In single sheets, whether or not folded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
490191.000	Dictionaries and encyclopaedias, and serial instalments thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
490199.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material																							

Tariff Line	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 and Subsequent Years	Remarks	
490210.000	Appearing at least four times a week		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
490290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.03																									
490300.000	Children's picture, drawing or colouring books		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.04																									
490400.000	Music, printed or in manuscript, whether or not bound or illustrated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed																								
490510.000	Globes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
490591.000	In book form		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
490599.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.06																									
490600.000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.07																									
490700.000	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.08	Transfers (decalcomanias)																								
490810.000	Transfers (decalcomanias), vitrifiable		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
490890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
49.09																									
490900.000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.10																									
4910.00	Calendars of any kind, printed, including calendar blocks																								
491000.010	- Of paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
491000.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
49.11	Other printed matter, including printed pictures and photographs																								
491110.000	Trade advertising material, commercial catalogues and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
4911.91	Pictures, designs and photographs																								
491191.010	- Photographs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
491191.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
491199.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	SECTION XI TEXTILES AND TEXTILE ARTICLES																								
	Chapter 50 Silk																								
50.01																									
5001.00	Silk-worm cocoons suitable for reeling																								

Tariff Line	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 and Subsequent Years	Remarks
500100.010	- Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a cabinet order) and the quantity of Raw silk in 5002.00-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 798 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 5002.00.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500100.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
50.02																								
5002.00	Raw silk (not thrown)																							
500200.100	1 Wild silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	- For "the Pooled Quota"																							
500200.211	-- Double cocoons silk		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																							
	--- 20/22 denier																							
500200.212	---- 2A grade of raw silk determined by Japanese Agricultural Standard stipulated in the paragraph 3 of Article 2 of the Law Concerning Standardisation and Proper Labeling of Agricultural and Forestry Products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500200.213	---- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500200.216	--- 26/29 denier		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500200.217	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
500200.221	-- Double cocoons silk		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	-- Other																								
	--- 20/22 denier																								
500200.222	---- 2A grade of raw silk determined by Japanese Agricultural Standard stipulated in the paragraph 3 of Article 2 of the Law Concerning Standardisation and Proper Labeling of Agricultural and Forestry Products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500200.223	---- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500200.226	--- 26/29 denier		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
500200.227	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
50.03																									
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)																								
	- Not carded or combed																								
500300.012	-- Cocoon waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
500300.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
500300.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
50.04																									
500400.000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
50.05																									
5005.00	Yarn spun from silk waste, not put up for retail sale																								
500500.010	- Yarn spun from silk waste other than noil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
500500.090	- Yarn spun from noil silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
50.06																									
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut																								
500600.010	1 Silk yarn and yarn spun from noil or other waste silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
500600.020	2 Silk-worm gut		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
500600.020	2 Silk-worm gut	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
50.07	Woven fabrics of silk or of silk waste																								
5007.10	Fabrics of noil silk																								
500710.010	1 Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500710.010	1 Having either the warp or the weft of synthetic fibres or acetate fibres	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
500710.010	1 Having either the warp or the weft of synthetic fibres or acetate fibres	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
500710.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500710.020	2 Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
5007.20	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk																								

Tariff Line	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 and Subsequent Years	Remarks	
500720.010	- Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
500720.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	12.5 %	11.7 %	10.9 %	10.2 %	9.4 %	8.6 %	7.8 %	7.0 %	6.3 %	5.5 %	4.7 %	3.9 %	3.1 %	2.3 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	- Other																								
	-- Mixed with other fibres																								
500720.021	--- Mixed with wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.021	--- Mixed with wool or fine animal hair	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500720.029	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.029	--- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	-- Not mixed with other fibres																								
	--- Not more than 45 cm in width																								
	---- Dyed in the fibre or yarn prior to weaving																								
500720.031	----- Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
500720.031	---- Figured	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500720.032	---- Of kasuri yarn	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
500720.032	---- Of kasuri yarn	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
500720.033	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.033	---- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	---- Other																								
500720.034	---- Figured	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
500720.035	---- Shibori		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.035	---- Shibori	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500720.039	---- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	--- Other																								
	---- Dyed																								
500720.091	---- Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
500720.091	----- Figured	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500720.092	----- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	---- Other																								
500720.093	----- Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.093	----- Figured	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500720.094	----- Of not thrown silk other than wild silk, weighing not less than 32.3 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.094	----- Of not thrown silk other than wild silk, weighing not less than 32.3 g/m ²	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500720.095	----- Of not thrown silk other than wild silk, weighing less than 32.3 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500720.095	----- Of not thrown silk other than wild silk, weighing less than 32.3 g/m ²	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
500720.095	----- Of not thrown silk other than wild silk, weighing less than 32.3 g/m ²	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
500720.099	----- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
5007.90	Other fabrics																								
500790.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	12.5 %	11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
500790.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	12.5 %	11.7 %	10.9 %	10.2 %	9.4 %	8.6 %	7.8 %	7.0 %	6.3 %	5.5 %	4.7 %	3.9 %	3.1 %	2.3 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	- Other																								
500790.091	-- Mixed with wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500790.091	-- Mixed with wool or fine animal hair	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
500790.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
500790.099	-- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric																								
51.01	Wool, not carded or combed																								
	Greasy, including fleece-washed wool																								
510111.000	Shorn wool		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Degreased, not carbonised																								
510121.000	Shorn wool		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510130.000	Carbonised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.02	Fine or coarse animal hair, not carded or combed																								
	Fine animal hair																								

Tariff Line	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 and Subsequent Years	Remarks		
510211.000	Of Kashmir (cashmere) goats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
510219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510220.000	Coarse animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock																									
5103.10	Noils of wool or of fine animal hair																									
510310.010	- Noils of wool		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510310.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510320.000	Other waste of wool or of fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510330.000	Waste of coarse animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.04																										
510400.000	Garnetted stock of wool or of fine or coarse animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)																									
510510.000	Carded wool		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Wool tops and other combed wool																									
510521.000	Combed wool in fragments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5105.29	Other																									
510529.010	- Roving		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510529.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fine animal hair, carded or combed																									
510531.000	Of Kashmir (cashmere) goats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
510539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5105.40	Coarse animal hair, carded or combed																							
510540.010	- Roving		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510540.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.06	Yarn of carded wool, not put up for retail sale																							
5106.10	Containing 85 % or more by weight of wool																							
510610.010	- With a twist of not more than 350 turns per metre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510610.010	- With a twist of not more than 350 turns per metre	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
510610.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510610.090	- Other	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5106.20	Containing less than 85 % by weight of wool																							
510620.010	- With a twist of not more than 350 turns per metre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510620.010	- With a twist of not more than 350 turns per metre	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
510620.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510620.090	- Other	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
51.07	Yarn of combed wool, not put up for retail sale																								
5107.10	Containing 85 % or more by weight of wool																								
510710.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510710.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
510710.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510710.090	- Other	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5107.20	Containing less than 85 % by weight of wool																								
510720.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510720.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
510720.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
510720.090	- Other	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale																							
510810.000	Carded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510820.000	Combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.09	Yarn of wool or of fine animal hair, put up for retail sale																							
5109.10	Containing 85 % or more by weight of wool or of fine animal hair																							
	1 Of a weight not exceeding 125 g																							
510910.011	- Carded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510910.019	- Combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
510910.021	- Carded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510910.022	- Combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5109.90	Other																							
	1 Of a weight not exceeding 125 g																							
510990.011	- Carded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
510990.019	- Combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							

Tariff Line	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 and Subsequent Years	Remarks	
510990.021	- Carded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
510990.022	- Combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.10																									
511000.000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
51.11	Woven fabrics of carded wool or of carded fine animal hair																								
	Containing 85 % or more by weight of wool or of fine animal hair																								
5111.11	Of a weight not exceeding 300 g/m²																								
511111.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511111.010	1 Containing more than 10 % by weight of silk	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
511111.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511111.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511111.022	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5111.19	Other																								

Tariff Line	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 and Subsequent Years	Remarks		
511119.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
511119.010	1 Containing more than 10 % by weight of silk	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
511119.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
5111.20	Other, mixed mainly or solely with man-made filaments																									
511120.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
511120.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511120.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5111.30	Other, mixed mainly or solely with man-made staple fibres																									
511130.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
511130.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511130.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511130.022	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5111.90	Other																									
511190.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
511190.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
511190.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511190.022	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
51.12	Woven fabrics of combed wool or of combed fine animal hair																								
	Containing 85 % or more by weight of wool or of fine animal hair																								
5112.11	Of a weight not exceeding 200 g/m²																								
511211.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511211.010	1 Containing more than 10 % by weight of silk	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
511211.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511211.020	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5112.19	Other																								
511219.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511219.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
5112.20	Other, mixed mainly or solely with man-made filaments																								
511220.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
511220.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511220.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511220.022	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5112.30	Other, mixed mainly or solely with man-made staple fibres																								
511230.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
511230.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511230.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511230.022	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5112.90	Other																								
511290.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
511290.010	1 Containing more than 10 % by weight of silk	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
511290.021	(1) Of a weight exceeding 200 g/m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
511290.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
511290.022	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
51.13																									
511300.000	Woven fabrics of coarse animal hair or of horsehair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 52 Cotton																								
52.01																									
520100.000	Cotton, not carded or combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
52.02	Cotton waste (including yarn waste and garnetted stock)																								
520210.000	Yarn waste (including thread waste)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
520291.000	Garnetted stock		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
52.03																									
520300.000	Cotton, carded or combed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
52.04	Cotton sewing thread, whether or not put up for retail sale																								

Tariff Line	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 and Subsequent Years	Remarks	
	Not put up for retail sale																								
5204.11	Containing 85 % or more by weight of cotton																								
520411.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520411.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520411.020	2 Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5204.19	Other																								
520419.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520419.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520420.000	Put up for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520420.000	Put up for retail sale	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale																								
	Single yarn, of uncombed fibres																								
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								
520511.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks
520511.023	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520511.023	- Consisting wholly of cotton	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520511.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520511.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																							
520512.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	- Consisting wholly of cotton																							
520512.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks
520512.021	-- Unbleached, not mercerised	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520512.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520512.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520512.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520512.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																							
520513.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	- Consisting wholly of cotton																							

Tariff Line	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 and Subsequent Years	Remarks
520513.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520513.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520513.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520513.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520513.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520513.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																							

Tariff Line	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 and Subsequent Years	Remarks	
520514.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Consisting wholly of cotton																								
520514.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520514.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520514.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520514.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520514.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520514.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)																								
520515.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Consisting wholly of cotton																								
520515.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520515.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520515.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520515.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520515.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520515.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Single yarn, of combed fibres																								
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								
520521.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520521.023	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520521.023	- Consisting wholly of cotton	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
520521.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520521.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520522.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520522.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
	- Consisting wholly of cotton																								
520522.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520522.021	-- Unbleached, not mercerised	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520522.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520522.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520522.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520522.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520523.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Consisting wholly of cotton																								
520523.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520523.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
520523.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520523.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520523.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520523.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																							
520524.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520524.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																							
	- Consisting wholly of cotton																							

Tariff Line	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 and Subsequent Years	Remarks	
520524.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520524.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520524.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520524.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520524.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520524.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)																								

Tariff Line	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 and Subsequent Years	Remarks	
520526.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520526.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
	- Consisting wholly of cotton																								
520526.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520526.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520526.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520526.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520526.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520526.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.27	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)																								
520527.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Consisting wholly of cotton																								
520527.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520527.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520527.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520527.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520527.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520527.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.28	Measuring less than 83.33 decitex (exceeding 120 metric number)																								
520528.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Consisting wholly of cotton																								
520528.021	-- Unbleached, not mercerised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520528.021	-- Unbleached, not mercerised	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520528.022	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520528.022	-- Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520528.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520528.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Multiple (folded) or cabled yarn, of uncombed fibres																								
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520531.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520531.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520531.021	- Consisting wholly of cotton	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
520531.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520531.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																									
520532.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
520532.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520532.021	- Consisting wholly of cotton	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
520532.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520532.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520533.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520533.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520533.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520533.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520533.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5205.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								
520534.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520534.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520534.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520534.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520534.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)																								
520535.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
520535.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520535.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
520535.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520535.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Multiple (folded) or cabled yarn, of combed fibres																								
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520541.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520541.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520541.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								
520542.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520542.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520542.090	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520543.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520543.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520543.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520543.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520543.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								
520544.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520544.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520544.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520544.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520544.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.46	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)																								
520546.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520546.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520546.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520546.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520546.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5205.47	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)																								
520547.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520547.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520547.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520547.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520547.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5205.48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)																								
520548.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
520548.021	- Consisting wholly of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520548.021	- Consisting wholly of cotton	2.3 % or 17 yen/kg, whichever is the greater	2.1 % or 15.45 yen/kg, whichever is the greater	1.9 % or 13.91 yen/kg, whichever is the greater	1.7 % or 12.36 yen/kg, whichever is the greater	1.5 % or 10.82 yen/kg, whichever is the greater	1.3 % or 9.27 yen/kg, whichever is the greater	1.0 % or 7.73 yen/kg, whichever is the greater	0.8 % or 6.18 yen/kg, whichever is the greater	0.6 % or 4.64 yen/kg, whichever is the greater	0.4 % or 3.09 yen/kg, whichever is the greater	0.2 % or 1.55 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520548.029	- Mixed with other fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520548.029	- Mixed with other fibres	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale																								
	Single yarn, of uncombed fibres																								
5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								

Tariff Line	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 and Subsequent Years	Remarks	
520611.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520611.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520611.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520611.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520612.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520612.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520612.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520612.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520613.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520613.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520613.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520613.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																								
520614.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520614.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
520614.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520614.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)																									
520615.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520615.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520615.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Single yarn, of combed fibres																									
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)																									
520621.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520621.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520621.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520622.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520622.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520622.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520622.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520623.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520623.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520623.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520623.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																								
520624.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520624.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520624.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520624.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)																								

Tariff Line	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 and Subsequent Years	Remarks	
520625.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520625.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520625.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520625.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Multiple (folded) or cabled yarn, of uncombed fibres																								
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520631.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520631.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520631.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								
520632.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520632.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520632.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520633.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520633.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520633.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								

Tariff Line	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 and Subsequent Years	Remarks	
520634.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520634.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520634.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520634.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)																								
520635.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520635.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520635.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520635.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Multiple (folded) or cabled yarn, of combed fibres																								
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520641.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520641.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520641.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								
520642.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520642.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
520642.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520642.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater													Treatment for China	
5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																									
520643.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520643.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520643.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520643.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater														Treatment for China
5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																									

Tariff Line	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 and Subsequent Years	Remarks	
520644.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520644.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520644.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520644.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)																								
520645.010	1 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520645.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520645.020	2 Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.07	Cotton yarn (other than sewing thread) put up for retail sale																								
5207.10	Containing 85 % or more by weight of cotton																								

Tariff Line	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 and Subsequent Years	Remarks
520710.010	1 Of a weight not exceeding 125 g		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520710.010	1 Of a weight not exceeding 125 g	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																							
520710.091	(1) Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520710.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520710.099	(2) Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5207.90	Other																							
520790.010	1 Of a weight not exceeding 125 g		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520790.010	1 Of a weight not exceeding 125 g	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																							
520790.091	(1) Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520790.091	(1) Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520790.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520790.099	(2) Other	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²																								
	Unbleached																								
5208.11	Plain weave, weighing not more than 100 g/m²																								
520811.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520811.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520811.092	-- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520811.092	-- Poplin	5.6 % or 4.4 % + 1.52 yen/m ² , whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m ² , whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m ² , whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m ² , whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m ² , whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	-- Other																								
520811.091	--- Shirting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520811.091	--- Shirting	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520811.093	--- Voile and lawn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520811.093	--- Voile and lawn	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520811.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
520811.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5208.12	Plain weave, weighing more than 100 g/m²																									
520812.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520812.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																									
520812.093	-- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520812.093	-- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	-- Other																									
520812.091	--- Sheeting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520812.091	--- Sheeting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520812.092	--- Shirting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520812.092	--- Shirting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520812.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520812.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.13	3-thread or 4-thread twill, including cross twill																								
520813.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520813.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520813.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520813.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5208.19	Other fabrics																								
520819.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520819.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520819.091	-- Satin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520819.091	-- Satin	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
520819.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520819.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Bleached																								
5208.21	Plain weave, weighing not more than 100 g/m²																								
520821.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520821.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520821.092	-- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520821.092	-- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	-- Other																								
520821.091	--- Shirting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520821.091	--- Shirting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520821.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520821.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.22	Plain weave, weighing more than 100 g/m²																								
520822.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520822.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520822.020	- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520822.020	- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
	- Other																									
520822.091	-- Shirting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520822.091	-- Shirting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
520822.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520822.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5208.23	3-thread or 4-thread twill, including cross twill																									
520823.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520823.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520823.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520823.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5208.29	Other fabrics																								
520829.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520829.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520829.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520829.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Dyed																								
5208.31	Plain weave, weighing not more than 100 g/m²																								
520831.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520831.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
520831.091	-- Dyed in fibres or yarns prior to weaving		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520831.091	-- Dyed in fibres or yarns prior to weaving	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	-- Other																								
520831.092	--- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520831.092	--- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	--- Other																								
520831.093	---- Voile and lawn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520831.093	---- Voile and lawn	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520831.099	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520831.099	---- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.32	Plain weave, weighing more than 100 g/m²																								
520832.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520832.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520832.091	-- Dyed in fibres or yarns prior to weaving		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520832.091	-- Dyed in fibres or yarns prior to weaving	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	-- Other																								
520832.092	--- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520832.092	--- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520832.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520832.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.33	3-thread or 4-thread twill, including cross twill																								
520833.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520833.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520833.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520833.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.39	Other fabrics																								
520839.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520839.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520839.091	-- Satin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520839.091	-- Satin	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
520839.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520839.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of yarns of different colours																							
5208.41	Plain weave, weighing not more than 100 g/m²																							
520841.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520841.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																							
	-- Gingham and Poplin																							
520841.091	--- Gingham		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520841.091	--- Gingham	5.6 % or 4.4 % + 1.52 yen/m ² , whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m ² , whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m ² , whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m ² , whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m ² , whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
520841.092	--- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520841.092	--- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520841.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520841.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.42	Plain weave, weighing more than 100 g/m²																							
520842.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520842.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																							
	-- Gingham and Poplin																							

Tariff Line	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 and Subsequent Years	Remarks
520842.091	--- Gingham		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520842.091	--- Gingham	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520842.092	--- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520842.092	--- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520842.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520842.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.43	3-thread or 4-thread twill, including cross twill																							

Tariff Line	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 and Subsequent Years	Remarks	
520843.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520843.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520843.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520843.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.49	Other fabrics																								
520849.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520849.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520849.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520849.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
	Printed																								
5208.51	Plain weave, weighing not more than 100 g/m ²																								
	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres																								
520851.011	-- Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin (hereinafter in this Chapter referred to as the same)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520851.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520851.019	-- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520851.091	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
520851.093	--- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520851.093	--- Poplin	5.6 % or 4.4 % + 1.52 yen/m ² , whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m ² , whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m ² , whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m ² , whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m ² , whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	--- Other																								

Tariff Line	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 and Subsequent Years	Remarks
520851.092	---- Shirting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520851.092	---- Shirting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520851.094	---- Voile and lawn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520851.094	---- Voile and lawn	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520851.099	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520851.099	---- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.52	Plain weave, weighing more than 100 g/m²																							
	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres																							

Tariff Line	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 and Subsequent Years	Remarks	
520852.011	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
520852.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520852.019	-- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520852.091	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
520852.094	--- Poplin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520852.094	--- Poplin	5.6 % or 4.4 % + 1.52 yen/m, whichever is the greater	5.1 % or 4.0 % + 1.38 yen/m, whichever is the greater	4.6 % or 3.6 % + 1.24 yen/m, whichever is the greater	4.1 % or 3.2 % + 1.11 yen/m, whichever is the greater	3.6 % or 2.8 % + 0.97 yen/m, whichever is the greater	3.1 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.5 % or 2.0 % + 0.69 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.5 % or 1.2 % + 0.41 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.5 % or 0.4 % + 0.14 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	--- Other																								
520852.092	---- Sheeting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520852.092	---- Sheeting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520852.093	---- Shirting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520852.093	---- Shirting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520852.099	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520852.099	---- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5208.59	Other fabrics																								
	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres																								
520859.011	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520859.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520859.019	-- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks		
520859.091	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
	-- Other																									
520859.092	--- Satin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520859.092	--- Satin	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
520859.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520859.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²																									
	Unbleached																									
5209.11	Plain weave																									
520911.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520911.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520911.091	-- Sheeting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520911.091	-- Sheeting	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520911.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520911.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5209.12	3-thread or 4-thread twill, including cross twill																								
520912.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520912.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520912.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520912.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5209.19	Other fabrics																								
520919.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520919.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520919.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520919.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Bleached																								
5209.21	Plain weave																								

Tariff Line	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 and Subsequent Years	Remarks	
520921.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520921.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520921.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520921.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5209.22	3-thread or 4-thread twill, including cross twill																								
520922.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520922.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520922.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520922.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5209.29	Other fabrics																								
520929.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520929.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520929.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520929.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Dyed																								
5209.31	Plain weave																								
520931.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520931.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520931.091	-- Dyed in fibres or yarns prior to weaving		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520931.091	-- Dyed in fibres or yarns prior to weaving	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520931.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520931.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5209.32	3-thread or 4-thread twill, including cross twill																								
520932.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520932.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520932.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520932.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5209.39	Other fabrics																								
520939.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520939.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520939.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520939.090	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of yarns of different colours																								
5209.41	Plain weave																								
520941.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520941.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520941.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520941.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5209.42	Denim																								
520942.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520942.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520942.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520942.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill																								
520943.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520943.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
520943.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
520943.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5209.49	Other fabrics																								
520949.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520949.010	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520949.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520949.090	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Printed																								
5209.51	Plain weave																								
	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
520951.011	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
520951.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520951.019	-- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520951.091	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
520951.092	--- Sheeting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520951.092	--- Sheeting	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520951.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520951.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5209.52	3-thread or 4-thread twill, including cross twill																								

Tariff Line	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 and Subsequent Years	Remarks	
	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres																								
520952.011	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520952.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520952.019	-- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520952.091	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520952.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520952.099	-- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5209.59	Other fabrics																								
	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres																								
520959.011	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
520959.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
520959.019	-- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	- Other																								
520959.091	-- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																								
520959.092	--- Satin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520959.092	--- Satin	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
520959.099	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
520959.099	--- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²																								
	Unbleached																								
5210.11	Plain weave																								

Tariff Line	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 and Subsequent Years	Remarks	
521011.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521011.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521011.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521011.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521011.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521011.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5210.19	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521019.110	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521019.110	- 3-thread or 4-thread twill, including cross twill	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
521019.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521019.190	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521019.210	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521019.210	- 3-thread or 4-thread twill, including cross twill	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521019.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521019.290	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521019.910	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521019.910	- 3-thread or 4-thread twill, including cross twill	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
521019.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521019.990	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Bleached																							
5210.21	Plain weave																							
521021.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521021.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521021.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521021.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521021.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521021.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5210.29	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521029.110	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521029.110	- 3-thread or 4-thread twill, including cross twill	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521029.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521029.190	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521029.210	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521029.210	- 3-thread or 4-thread twill, including cross twill	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
521029.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521029.290	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																							
521029.910	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521029.910	- 3-thread or 4-thread twill, including cross twill	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521029.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521029.990	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Dyed																							
5210.31	Plain weave																							

Tariff Line	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 and Subsequent Years	Remarks	
521031.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521031.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521031.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521031.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521031.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521031.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5210.32	3-thread or 4-thread twill, including cross twill																								
521032.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521032.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
521032.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
521032.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521032.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521032.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5210.39	Other fabrics																									
521039.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521039.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521039.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521039.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
521039.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521039.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of yarns of different colours																							
5210.41	Plain weave																							
521041.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521041.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521041.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521041.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521041.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521041.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5210.49	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521049.110	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521049.110	- 3-thread or 4-thread twill, including cross twill	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521049.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521049.190	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521049.210	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521049.210	- 3-thread or 4-thread twill, including cross twill	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
521049.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521049.290	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521049.910	- 3-thread or 4-thread twill, including cross twill		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521049.910	- 3-thread or 4-thread twill, including cross twill	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521049.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521049.990	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Printed																								
5210.51	Plain weave																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
521051.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
521051.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521051.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521051.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521051.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521051.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521051.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521051.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521051.039	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5210.59	Other fabrics																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521059.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521059.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521059.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521059.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521059.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521059.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521059.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521059.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521059.039	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²																								
	Unbleached																								
5211.11	Plain weave																								
521111.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521111.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521111.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521111.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521111.030	3 Other	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521111.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.12	3-thread or 4-thread twill, including cross twill																								
521112.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521112.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521112.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521112.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521112.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521112.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.19	Other fabrics																								

Tariff Line	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 and Subsequent Years	Remarks	
521119.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521119.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521119.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521119.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521119.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521119.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.20	Bleached																								
521120.100	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521120.100	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
521120.200	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521120.200	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521120.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521120.900	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Dyed																								
5211.31	Plain weave																								
521131.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521131.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521131.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521131.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521131.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521131.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.32	3-thread or 4-thread twill, including cross twill																								
521132.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521132.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521132.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521132.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521132.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521132.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.39	Other fabrics																								
521139.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521139.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521139.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521139.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521139.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521139.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of yarns of different colours																								
5211.41	Plain weave																								

Tariff Line	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 and Subsequent Years	Remarks	
521141.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521141.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521141.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521141.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521141.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521141.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.42	Denim																								
521142.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521142.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
521142.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521142.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521142.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521142.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill																								
521143.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521143.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521143.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521143.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
521143.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521143.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.49	Other fabrics																								
521149.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521149.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521149.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521149.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521149.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521149.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Printed																								
5211.51	Plain weave																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521151.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521151.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521151.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521151.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521151.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521151.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521151.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
521151.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
521151.039	- Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5211.52	3-thread or 4-thread twill, including cross twill																									
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																									
521152.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
521152.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521152.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																									
521152.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
521152.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521152.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	

Tariff Line	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 and Subsequent Years	Remarks	
	3 Other																								
521152.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521152.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521152.039	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5211.59	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521159.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521159.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521159.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521159.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521159.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521159.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521159.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521159.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521159.039	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
52.12	Other woven fabrics of cotton																								
	Weighing not more than 200 g/m ²																								
5212.11	Unbleached																								
521211.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521211.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521211.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521211.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
521211.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521211.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m ² , whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m ² , whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m ² , whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m ² , whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m ² , whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m ² , whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m ² , whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m ² , whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m ² , whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m ² , whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m ² , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.12	Bleached																								
521212.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521212.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521212.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521212.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521212.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521212.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.13	Dyed																								
521213.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521213.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521213.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521213.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521213.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521213.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.14	Of yarns of different colours																								

Tariff Line	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 and Subsequent Years	Remarks	
521214.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521214.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521214.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521214.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521214.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521214.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.15	Printed																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521215.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521215.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521215.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521215.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521215.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521215.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521215.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521215.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521215.039	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Weighing more than 200 g/m ²																								
5212.21	Unbleached																								
521221.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521221.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521221.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521221.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521221.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521221.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.22	Bleached																								
521222.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521222.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521222.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521222.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521222.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521222.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.23	Dyed																								
521223.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521223.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521223.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521223.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521223.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
521223.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5212.24	Of yarns of different colours																									
521224.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521224.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521224.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521224.020	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
521224.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521224.030	3 Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5212.25	Printed																									

Tariff Line	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 and Subsequent Years	Remarks	
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521225.011	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521225.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521225.019	- Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521225.021	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521225.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
521225.029	- Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
521225.031	- Batiks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
521225.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
521225.039	- Other	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn																									
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)																								
530110.000	Flax, raw or retted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Flax, broken, scutched, hackled or otherwise processed, but not spun																								
530121.000	Broken or scutched		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5301.29	Other																								
530129.010	- Scoured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530129.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530130.000	Flax tow and waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)																								
530210.000	True hemp, raw or retted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)																								
530310.000	Jute and other textile bast fibres, raw or retted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
53.05																									
530500.000	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
53.06	Flax yarn																								
530610.000	Single		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530620.000	Multiple (folded) or cabled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
53.07	Yarn of jute or of other textile bast fibres of heading 53.03																								
530710.000	Single		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530720.000	Multiple (folded) or cabled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
53.08	Yarn of other vegetable textile fibres; paper yarn																								
530810.000	Coir yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
530820.000	True hemp yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5308.90	Other																								
530890.020	1 Paper yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
530890.091	- Ramie yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
530890.091	- Ramie yarn	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
530890.092	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
53.09	Woven fabrics of flax																								
	Containing 85 % or more by weight of flax																								
530911.000	Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
530911.000	Unbleached or bleached	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
530919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
530919.000	Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Containing less than 85 % by weight of flax																								
530921.000	Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
530921.000	Unbleached or bleached	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
530929.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
530929.000	Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03																								
531010.000	Unbleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
531090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
53.11																									
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn																								
531100.010	1 Woven fabrics of ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
531100.010	1 Woven fabrics of ramie	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
531100.020	2 Woven fabrics of true hemp or paper yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
531100.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 54 Man-made filaments; strip and the like of man-made textile materials																									
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale																								
5401.10	Of synthetic filaments																								
540110.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540110.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540110.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540110.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5401.20	Of artificial filaments																								

Tariff Line	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 and Subsequent Years	Remarks	
540120.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
540120.021	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540120.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex																								
	High tenacity yarn of nylon or other polyamides																								
540211.000	Of aramids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.19	Other																								
540219.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together																								
540219.210	- Untwisted or with a twist not exceeding 50 turns per metre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540219.210	- Untwisted or with a twist not exceeding 50 turns per metre	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540219.220	- With a twist exceeding 50 turns per metre		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540219.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.20	High tenacity yarn of polyesters																								
540220.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks		
540220.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
540220.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
540220.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
540220.022	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Textured yarn																									
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex																									
540231.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
540231.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540231.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540231.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.32	Of nylon or other polyamides, measuring per single yarn more than 50 tex																									
540232.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together																								
540232.021	- Measuring per single yarn more than 88 tex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540232.021	- Measuring per single yarn more than 88 tex	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540232.022	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540232.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.33	Of polyesters																								
540233.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540233.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540233.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540233.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.34	Of polypropylene																								
540234.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
540234.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540234.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540234.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.39	Other																								
540239.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540239.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540239.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre																								
5402.44	Elastomeric																								
540244.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540244.910	(1) Of aramid fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together																								
540244.921	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540244.922	- Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
540244.929	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540244.929	- Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540244.990	(3) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.45	Other, of nylon or other polyamides																								
540245.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540245.910	(1) Of aramid fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
540245.991	A Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540245.991	A Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540245.999	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.46	Other, of polyesters, partially oriented																								
540246.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540246.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540246.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540246.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.47	Other, of polyesters																								
540247.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540247.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540247.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540247.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540247.990	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5402.48	Other, of polypropylene																								
540248.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540248.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540248.910	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
540248.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.49	Other																							
540249.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
540249.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540249.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540249.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other yarn, single, with a twist exceeding 50 turns per metre																							
5402.51	Of nylon or other polyamides																							
540251.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
540251.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540251.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540251.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.52	Of polyesters																							
540252.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
540252.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540252.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540252.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.59	Other																								
540259.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540259.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540259.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540259.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other yarn, multiple (folded) or cabled																								
5402.61	Of nylon or other polyamides																								
540261.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540261.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540261.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540261.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.62	Of polyesters																								
540262.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540262.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540262.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540262.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5402.69	Other																								
540269.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540269.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540269.021	(1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540269.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex																								

Tariff Line	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 and Subsequent Years	Remarks	
5403.10	High tenacity yarn of viscose rayon																								
540310.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540310.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other yarn, single																								
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre																								
540331.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540331.910	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540331.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540331.990	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre																								
540332.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540332.910	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540332.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540332.990	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5403.33	Of cellulose acetate																								
540333.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540333.021	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540333.021	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540333.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5403.39	Other																								
540339.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540339.021	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540339.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other yarn, multiple (folded) or cabled																								
5403.41	Of viscose rayon																								
540341.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540341.910	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
540341.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
540341.990	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5403.42	Of cellulose acetate																								
540342.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540342.021	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540342.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5403.49	Other																								
540349.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540349.021	(1) Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540349.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm																								
	Monofilament																								
540411.000	Elastomeric		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540411.000	Elastomeric	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540412.000	Other, of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540412.000	Other, of polypropylene	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5404.19	Other																								
540419.010	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540419.010	- Of nylon or other polyamides	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540419.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540419.090	- Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540490.000	Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
54.05																									

Tariff Line	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 and Subsequent Years	Remarks	
540500.000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540500.000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
54.06																									
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale																								
540600.100	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540600.910	(1) Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540600.910	(1) Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540600.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04																								
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters																								
	1 Containing more than 10 % by weight of silk																								
540710.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
540710.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
	(1) Consisting wholly of goods set out in the Additional Note 1 to Chapter 54 in Annex to the Customs Tariff Law (Law No. 54 of 1910) (hereinafter referred to as "the Specified Synthetic Fibres") or of "the Specified Synthetic Fibres" mixed with acetate fibres																								
540710.081	- Containing 85 % or more by weight of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540710.081	- Containing 85 % or more by weight of nylon or other polyamides	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540710.089	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540710.089	- Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540710.090	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5407.20	Woven fabrics obtained from strip or the like																								
	1 Containing more than 10 % by weight of silk																								
540720.011	- Containing more than 50 % by weight of synthetic textile materials or of synthetic textile materials and acetate textile materials taken together, or having either the warp or the weft of such materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540720.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres" textile materials or of "the Specified Synthetic Fibres" textile materials and acetate textile materials taken together, or having either the warp or the weft of such textile materials																								
540720.091	A Consisting wholly of "the Specified Synthetic Fibres" textile materials or of "the Specified Synthetic Fibres" textile materials and acetate textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540720.091	A Consisting wholly of "the Specified Synthetic Fibres" textile materials or of "the Specified Synthetic Fibres" textile materials and acetate textile materials	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540720.092	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540720.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540720.099	(2) Other	8.0 %	7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.30	Fabrics specified in Note 9 to Section XI																								
	1 Containing more than 10 % by weight of silk																								
540730.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540730.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
540730.091	A Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540730.092	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540730.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides																								
5407.41	Unbleached or bleached																								
540741.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540741.023	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540741.023	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540741.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5407.42	Dyed																								
540742.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540742.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540742.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
540742.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
540742.022	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5407.43	Of yarns of different colours																									
540743.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
540743.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
540743.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
5407.44	Printed																									
540744.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
540744.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Treatment for ASEAN, Australia, Korea, and New Zealand
540744.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Treatment for China
540744.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other woven fabrics, containing 85 % or more by weight of textured polyester filaments																									
5407.51	Unbleached or bleached																									
540751.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
540751.023	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540751.023	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540751.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540751.029	(2) Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.52	Dyed																								
540752.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540752.010	1 Containing more than 10 % by weight of silk	8.2 %	7.5 %	6.7 %	6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
540752.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540752.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
540752.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540752.022	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.53	Of yarns of different colours																							
540753.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
540753.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540753.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540753.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5407.54	Printed																							
540754.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
540754.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540754.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540754.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other woven fabrics, containing 85 % or more by weight of polyester filaments																								
5407.61	Containing 85 % or more by weight of non-textured polyester filaments																								
540761.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres																								
540761.021	- Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540761.021	- Unbleached or bleached	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540761.022	- Dyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540761.022	- Dyed	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540761.023	- Of yarns of different colours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540761.023	- Of yarns of different colours	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540761.024	- Printed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540761.024	- Printed	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540761.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540761.029	(2) Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.69	Other																								
540769.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540769.021	- Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540769.021	- Unbleached or bleached	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540769.022	- Dyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540769.022	- Dyed	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540769.023	- Of yarns of different colours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540769.023	- Of yarns of different colours	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540769.024	- Printed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other woven fabrics, containing 85 % or more by weight of synthetic filaments																								
5407.71	Unbleached or bleached																								
540771.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540771.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540771.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540771.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540771.022	(2) Other	8.0 %	7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.72	Dyed																								
540772.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540772.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540772.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
540772.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
540772.022	(2) Other	8.0 %	7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5407.73	Of yarns of different colours																									
540773.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
540773.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540773.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540773.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540773.022	(2) Other	8.0 %	7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.74	Printed																									
540774.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
540774.021	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
540774.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton																								
5407.81	Unbleached or bleached																								
	1 Containing more than 10 % by weight of silk																								
540781.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540781.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540781.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540781.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.82	Dyed																								
	1 Containing more than 10 % by weight of silk																								
540782.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540782.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540782.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540782.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5407.83	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
540783.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540783.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540783.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540783.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.84	Printed																								
	1 Containing more than 10 % by weight of silk																								
540784.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540784.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540784.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540784.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other woven fabrics																								
5407.91	Unbleached or bleached																								
	1 Containing more than 10 % by weight of silk																								

Tariff Line	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 and Subsequent Years	Remarks
540791.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540791.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
540791.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540791.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540791.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540791.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.92	Dyed																								
	1 Containing more than 10 % by weight of silk																								
540792.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540792.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2 %	7.5 %	6.7 %	6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540792.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540792.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540792.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540792.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540792.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.93	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
540793.011	- Containing more than 50 % by weight of synthetic fibres, acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540793.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
540793.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540793.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540793.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540793.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5407.94	Printed																								
	1 Containing more than 10 % by weight of silk																								

Tariff Line	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 and Subsequent Years	Remarks
540794.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540794.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
540794.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540794.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05																							
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon																							
540810.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540810.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like																							
5408.21	Unbleached or bleached																							
	1 Containing more than 10 % by weight of silk																							
540821.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540821.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
540821.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540821.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540821.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540821.099	(2) Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5408.22	Dyed																								
	1 Containing more than 10 % by weight of silk																								
540822.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540822.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540822.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540822.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540822.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5408.23	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
540823.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540823.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540823.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540823.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5408.24	Printed																								
	1 Containing more than 10 % by weight of silk																								
540824.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540824.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540824.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
540824.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
540824.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Other woven fabrics																									
5408.31	Unbleached or bleached																									
	1 Containing more than 10 % by weight of silk																									
540831.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540831.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540831.019	- Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																									
540831.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540831.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540831.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
540831.099	(2) Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5408.32	Dyed																								
	1 Containing more than 10 % by weight of silk																								
540832.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540832.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540832.019	- Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
540832.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540832.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540832.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5408.33	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
540833.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540833.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
540833.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540833.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
540833.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
540833.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5408.34	Printed																								
	1 Containing more than 10 % by weight of silk																								
540834.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540834.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
540834.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
540834.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 55 Man-made staple fibres																								
55.01	Synthetic filament tow																								

Tariff Line	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 and Subsequent Years	Remarks	
550110.000	Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550110.000	Of nylon or other polyamides	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550120.000	Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550130.000	Acrylic or modacrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550140.000	Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.02																									
5502.00	Artificial filament tow																								
550200.010	1 Of acetate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550200.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning																								
	Of nylon or other polyamides																								
550311.000	Of aramids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550311.000	Of aramids	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
550319.000	Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5503.20	Of polyesters																								
550320.010	- Measuring more than 3.88 decitex but less than 22.23 decitex, 25 mm or more but not more than 80 mm in length		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550320.010	- Measuring more than 3.88 decitex but less than 22.23 decitex, 25 mm or more but not more than 80 mm in length	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550320.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550320.090	- Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550330.000	Acrylic or modacrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550330.000	Acrylic or modacrylic	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550340.000	Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550340.000	Of polypropylene	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5503.90	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
550390.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550390.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550390.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning																								
550410.000	Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550410.000	Of viscose rayon	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5504.90	Other																								
550490.010	1 Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550490.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres																								
550510.000	Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550520.000	Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning																								
550610.000	Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
550620.000	Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
550620.000	Of polyesters	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550630.000	Acrylic or modacrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5506.90	Other																								
550690.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550690.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550690.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.07																									
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning																								
550700.010	1 Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550700.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale																								
550810.000	Of synthetic staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550810.000	Of synthetic staple fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5508.20	Of artificial staple fibres																								
550820.010	1 Containing more than 50 % by weight of acetate fibres or acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550820.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550820.020	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale																								
	Containing 85 % or more by weight of staple fibres of nylon or other polyamides																								
550911.000	Single yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550911.000	Single yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550912.000	Multiple (folded) or cabled yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550912.000	Multiple (folded) or cabled yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Containing 85 % or more by weight of polyester staple fibres																								
550921.000	Single yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
550921.000	Single yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550922.000	Multiple (folded) or cabled yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550922.000	Multiple (folded) or cabled yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Containing 85 % or more by weight of acrylic or modacrylic staple fibres																								
550931.000	Single yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550931.000	Single yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550932.000	Multiple (folded) or cabled yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550932.000	Multiple (folded) or cabled yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other yarn, containing 85 % or more by weight of synthetic staple fibres																								
550941.000	Single yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550941.000	Single yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
550942.000	Multiple (folded) or cabled yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550942.000	Multiple (folded) or cabled yarn	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other yarn, of polyester staple fibres																								
5509.51	Mixed mainly or solely with artificial staple fibres																								
550951.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550951.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550951.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5509.52	Mixed mainly or solely with wool or fine animal hair																								
550952.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550952.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550952.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550952.020	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5509.53	Mixed mainly or solely with cotton																								
550953.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550953.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550953.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550953.020	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5509.59	Other																								
550959.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550959.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550959.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other yarn, of acrylic or modacrylic staple fibres																								
5509.61	Mixed mainly or solely with wool or fine animal hair																								
550961.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
550961.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550961.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550961.020	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5509.62	Mixed mainly or solely with cotton																								
550962.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550962.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550962.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550962.020	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5509.69	Other																								
550969.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550969.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550969.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other yarn																								
5509.91	Mixed mainly or solely with wool or fine animal hair																								
550991.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550991.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5509.92	Mixed mainly or solely with cotton																								
550992.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
550992.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550992.020	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5509.99	Other																								
550999.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
550999.010	1 Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
550999.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale																								
	Containing 85 % or more by weight of artificial staple fibres																								
5510.11	Single yarn																								

Tariff Line	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 and Subsequent Years	Remarks	
551011.010	- Measuring less than 192.31 decitex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551011.010	- Measuring less than 192.31 decitex	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551011.020	- Measuring less than 232.56 decitex but not less than 192.31		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551011.020	- Measuring less than 232.56 decitex but not less than 192.31	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551011.090	- Measuring 232.56 decitex or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551011.090	- Measuring 232.56 decitex or more	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551012.000	Multiple (folded) or cabled yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551012.000	Multiple (folded) or cabled yarn	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551020.000	Other yarn, mixed mainly or solely with wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551020.000	Other yarn, mixed mainly or solely with wool or fine animal hair	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
551030.000	Other yarn, mixed mainly or solely with cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551030.000	Other yarn, mixed mainly or solely with cotton	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551090.000	Other yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551090.000	Other yarn	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale																								
551110.000	Of synthetic staple fibres, containing 85 % or more by weight of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551110.000	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551120.000	Of synthetic staple fibres, containing less than 85 % by weight of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551120.000	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551130.000	Of artificial staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres																								
	Containing 85 % or more by weight of polyester staple fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
5512.11	Unbleached or bleached																								
551211.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551211.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551211.020	2 Other	5.7 %	5.2 %	4.7 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.6 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5512.19	Other																								
551219.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551219.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551219.020	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Containing 85 % or more by weight of acrylic or modacrylic staple fibres																								
5512.21	Unbleached or bleached																								
551221.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551221.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551221.020	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5512.29	Other																								
551229.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
551229.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
551229.020	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Other																									
5512.91	Unbleached or bleached																									
551291.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																									
551291.021	A Consisting wholly of "the Specified Synthetic Fibres" or "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551291.021	A Consisting wholly of "the Specified Synthetic Fibres" or "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551291.022	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551291.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5512.99	Other																									
551299.010	1 Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551299.021	A Consisting wholly of "the Specified Synthetic Fibres" or "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551299.021	A Consisting wholly of "the Specified Synthetic Fibres" or "the Specified Synthetic Fibres" mixed with acetate fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551299.022	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551299.022	B Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551299.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²																								
	Unbleached or bleached																								
5513.11	Of polyester staple fibres, plain weave																								
	1 Containing more than 10 % by weight of silk																								
551311.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551311.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551311.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
551311.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551312.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551312.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551312.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551312.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.13	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551313.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551313.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551313.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551313.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.19	Other woven fabrics																								
	1 Containing more than 10 % by weight of silk																								
551319.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551319.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551319.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551319.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551319.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Dyed																								
5513.21	Of polyester staple fibres, plain weave																								
	1 Containing more than 10 % by weight of silk																								
551321.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551321.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2 %	7.5 %	6.7 %	6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551321.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551321.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551321.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.23	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551323.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551323.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551323.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551323.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.29	Other woven fabrics																								
	1 Containing more than 10 % by weight of silk																								
551329.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551329.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
551329.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551329.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of yarns of different colours																								
5513.31	Of polyester staple fibres, plain weave																								
	1 Containing more than 10 % by weight of silk																								
551331.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551331.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551331.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551331.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.39	Other woven fabrics																								
	1 Containing more than 10 % by weight of silk																								

Tariff Line	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 and Subsequent Years	Remarks	
551339.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551339.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551339.021	A Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551339.021	A Of polyester staple fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551339.029	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551339.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551339.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Printed																								
5513.41	Of polyester staple fibres, plain weave																								
	1 Containing more than 10 % by weight of silk																								

Tariff Line	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 and Subsequent Years	Remarks
551341.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551341.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551341.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551341.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5513.49	Other woven fabrics																							
	1 Containing more than 10 % by weight of silk																							
551349.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551349.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																							
551349.021	A Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551349.029	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551349.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551349.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²																								
	Unbleached or bleached																								
5514.11	Of polyester staple fibres, plain weave																								
	1 Containing more than 10 % by weight of silk																								
551411.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551411.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551411.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551411.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551412.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551412.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551412.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551412.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5514.19	Other woven fabrics																								
	1 Containing more than 10 % by weight of silk																								
	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551419.111	-- Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551419.119	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
551419.191	-- Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551419.199	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551419.911	A Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551419.911	A Of polyester staple fibres	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551419.919	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
551419.991	- Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551419.991	- Of polyester staple fibres	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551419.999	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Dyed																								
5514.21	Of polyester staple fibres, plain weave																								
	1 Containing more than 10 % by weight of silk																								
551421.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551421.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551421.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551421.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								

Tariff Line	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 and Subsequent Years	Remarks	
551422.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551422.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551422.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551422.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5514.23	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551423.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551423.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551423.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551423.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5514.29	Other woven fabrics																								
	1 Containing more than 10 % by weight of silk																								
551429.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
551429.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
551429.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551429.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551429.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5514.30	Of yarns of different colours																							
	1 Containing more than 10 % by weight of silk																							

Tariff Line	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 and Subsequent Years	Remarks
551430.110	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551430.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
551430.910	(1) Of polyester staple fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551430.910	(1) Of polyester staple fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	(2) Other																							
551430.991	A Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551430.999	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551430.999	B Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Printed																							
5514.41	Of polyester staple fibres, plain weave																							
	1 Containing more than 10 % by weight of silk																							

Tariff Line	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 and Subsequent Years	Remarks	
551441.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551441.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551441.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551441.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551442.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551442.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551442.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5514.43	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10 % by weight of silk																								
551443.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551443.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551443.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
5514.49	Other woven fabrics																							
	1 Containing more than 10 % by weight of silk																							
551449.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551449.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
551449.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551449.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.15	Other woven fabrics of synthetic staple fibres																							
	Of polyester staple fibres																							
5515.11	Mixed mainly or solely with viscose rayon staple fibres																							
	1 Containing more than 10 % by weight of silk																							
551511.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551511.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	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 and Subsequent Years	Remarks	
551511.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551511.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5515.12	Mixed mainly or solely with man-made filaments																								
	1 Containing more than 10 % by weight of silk																								
551512.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551512.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551512.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551512.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5515.13	Mixed mainly or solely with wool or fine animal hair																								
	1 Containing more than 10 % by weight of silk																								
551513.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551513.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551513.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551513.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5515.19	Other																								
	1 Containing more than 10 % by weight of silk																								
551519.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551519.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551519.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551519.090	2 Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of acrylic or modacrylic staple fibres																								
5515.21	Mixed mainly or solely with man-made filaments																								
	1 Containing more than 10 % by weight of silk																								
551521.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551521.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551521.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551521.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5515.22	Mixed mainly or solely with wool or fine animal hair																								
	1 Containing more than 10 % by weight of silk																								
551522.011	- Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551522.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551522.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551522.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5515.29	Other																								
	1 Containing more than 10 % by weight of silk																								
551529.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551529.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551529.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551529.090	2 Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other woven fabrics																								
5515.91	Mixed mainly or solely with man-made filaments																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Containing more than 10 % by weight of silk																								
551591.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551591.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551591.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551591.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5515.99	Other																								
	1 Containing more than 10 % by weight of silk																								
551599.011	- Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551599.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551599.091	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551599.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
551599.099	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
55.16	Woven fabrics of artificial staple fibres																								
	Containing 85 % or more by weight of artificial staple fibres																								
5516.11	Unbleached or bleached																								
	1 Containing more than 10 % by weight of silk																								
551611.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551611.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551611.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551611.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551611.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551611.099	(2) Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.12	Dyed																								
	1 Containing more than 10 % by weight of silk																								
551612.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551612.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551612.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551612.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551612.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.13	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
551613.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551613.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
551613.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551613.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551613.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.14	Printed																								
	1 Containing more than 10 % by weight of silk																								
551614.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551614.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551614.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551614.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551614.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments																								
5516.21	Unbleached or bleached																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Containing more than 10 % by weight of silk																								
551621.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551621.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551621.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551621.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551621.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5516.22	Dyed																								
	1 Containing more than 10 % by weight of silk																								
551622.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551622.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551622.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551622.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551622.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.23	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
551623.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551623.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551623.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551623.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
551623.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5516.24	Printed																								
	1 Containing more than 10 % by weight of silk																								
551624.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551624.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551624.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551624.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair																								
5516.31	Unbleached or bleached																								
	1 Containing more than 10 % by weight of silk																								
551631.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551631.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551631.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551631.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551631.099	(2) Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.32	Dyed																								
	1 Containing more than 10 % by weight of silk																								
551632.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551632.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
551632.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
551632.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551632.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.33	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
551633.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551633.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551633.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551633.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551633.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.34	Printed																								
	1 Containing more than 10 % by weight of silk																								

Tariff Line	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 and Subsequent Years	Remarks	
551634.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551634.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551634.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551634.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton																								
5516.41	Unbleached or bleached																								
	1 Containing more than 10 % by weight of silk																								
551641.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551641.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551641.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551641.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551641.099	(2) Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
5516.42	Dyed																								
	1 Containing more than 10 % by weight of silk																								
551642.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551642.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551642.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551642.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551642.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.43	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
551643.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551643.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551643.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551643.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551643.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.44	Printed																								
	1 Containing more than 10 % by weight of silk																								
551644.011	- Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551644.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551644.091	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551644.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
5516.91	Unbleached or bleached																								
	1 Containing more than 10 % by weight of silk																								
551691.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551691.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
551691.019	- Other	7.1 %	6.5 %	5.8 %	5.2 %	4.5 %	3.9 %	3.2 %	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
551691.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551691.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551691.099	(2) Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.92	Dyed																								
	1 Containing more than 10 % by weight of silk																								
551692.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551692.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551692.019	- Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
551692.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
551692.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551692.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.93	Of yarns of different colours																								
	1 Containing more than 10 % by weight of silk																								
551693.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551693.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
551693.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551693.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
551693.099	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5516.94	Printed																								
	1 Containing more than 10 % by weight of silk																								
551694.011	- Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551694.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
551694.091	(1) Containing more than 50 % by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
551694.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof																									
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps																								
	Wadding of textile materials and articles thereof																								
560121.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560122.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5601.30	Textile flock and dust and mill neps																								
560130.100	- Mill neps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560130.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
56.02	Felt, whether or not impregnated, coated, covered or laminated																								
560210.000	Needleloom felt and stitch-bonded fibre fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other felt, not impregnated, coated, covered or laminated																								
560221.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560229.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated																								

Tariff Line	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 and Subsequent Years	Remarks	
	Of man-made filaments																								
5603.11	Weighing not more than 25 g/m²																								
560311.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
560311.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560311.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560311.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560311.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560311.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5603.12	Weighing more than 25 g/m² but not more than 70 g/m²																								
560312.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
560312.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560312.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560312.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560312.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560312.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5603.13	Weighing more than 70 g/m² but not more than 150 g/m²																								
560313.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
	2 Other																									
560313.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
560313.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560313.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560313.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560313.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5603.14	Weighing more than 150 g/m²																									
560314.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
560314.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560314.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560314.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560314.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560314.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									
5603.91	Weighing not more than 25 g/m²																									
560391.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
560391.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560391.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
560391.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
560391.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560391.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5603.92	Weighing more than 25 g/m² but not more than 70 g/m²																								
560392.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
560392.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560392.210	- Of nylon or other polyamides	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560392.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560392.220	- Of polyester	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560392.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560392.230	- Of polypropylene	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560392.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
560392.240	- Of viscose rayon	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
560392.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
560392.290	- Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
5603.93	Weighing more than 70 g/m² but not more than 150 g/m²																									
560393.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
560393.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560393.210	- Of nylon or other polyamides	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560393.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560393.220	- Of polyester	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560393.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560393.230	- Of polypropylene	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
560393.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
560393.240	- Of viscose rayon	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560393.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560393.290	- Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5603.94	Weighing more than 150 g/m²																									
560394.100	1 Of aromatic polyamide fibres, used for electrical insulating materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
560394.210	- Of nylon or other polyamides		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560394.220	- Of polyester		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560394.230	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560394.240	- Of viscose rayon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560394.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics																									
560410.000	Rubber thread and cord, textile covered		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5604.90	Other																									

Tariff Line	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 and Subsequent Years	Remarks	
	1 High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated																								
560490.110	(1) Of aramid fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
560490.191	A Impregnated or coated with rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560490.199	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560490.200	2 Impregnated, coated, covered or sheathed with rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
560490.910	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560490.910	(1) Of cotton	1.9 % or 13 yen/kg, whichever is the greater	1.7 % or 11.82 yen/kg, whichever is the greater	1.6 % or 10.64 yen/kg, whichever is the greater	1.4 % or 9.45 yen/kg, whichever is the greater	1.2 % or 8.27 yen/kg, whichever is the greater	1.0 % or 7.09 yen/kg, whichever is the greater	0.9 % or 5.91 yen/kg, whichever is the greater	0.7 % or 4.73 yen/kg, whichever is the greater	0.5 % or 3.55 yen/kg, whichever is the greater	0.3 % or 2.36 yen/kg, whichever is the greater	0.2 % or 1.18 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560490.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560490.990	(2) Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
56.05																									
560500.000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
56.06																									
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn																								
560600.010	1 Loop wale-yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560600.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics																								
	Of sisal or other textile fibres of the genus Agave																								
560721.000	Binder or baler twine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560729.000	Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of polyethylene or polypropylene																								
560741.000	Binder or baler twine		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560741.000	Binder or baler twine	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5607.49	Other																								
560749.010	- Of polyethylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
560749.010	- Of polyethylene	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560749.090	- Of polypropylene		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560749.090	- Of polypropylene	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560750.000	Of other synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560750.000	Of other synthetic fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5607.90	Other																								
560790.100	1 Of jute or other textile bast fibres of heading 53.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
560790.910	- Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560790.910	- Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560790.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560790.990	- Other	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials																							
	Of man-made textile materials																							
560811.000	Made up fishing nets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560811.000	Made up fishing nets	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5608.19	Other																							
	1 Knotted netting and nets made of twine, cordage or rope																							
560819.011	(1) Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560819.011	(1) Of synthetic fibres	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560819.019	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560819.019	(2) Other	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																							
560819.091	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
560819.091	- Of synthetic fibres	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560819.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5608.90	Other																								
	1 Knotted netting and nets, made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope																								
560890.011	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560890.019	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560890.019	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
560890.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
560890.090	2 Other	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
56.09																									
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included																								
560900.010	1 Of flax, ramie, hemp, jute or other textile bast fibres, Manila hemp, sisal fibres, synthetic fibres, or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
560900.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 57 Carpets and other textile floor coverings																								
57.01	Carpets and other textile floor coverings, knotted, whether or not made up																								

Tariff Line	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 and Subsequent Years	Remarks		
570110.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
570110.000	Of wool or fine animal hair	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570190.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570190.000	Of other textile materials	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
57.02	Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs																									
570210.000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570210.000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570220.000	Floor coverings of coconut fibres (coir)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, of pile construction, not made up																									
570231.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570231.000	Of wool or fine animal hair	8.1 %	7.4 %	6.6 %	5.9 %	5.2 %	4.4 %	3.7 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
570232.000	Of man-made textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570232.000	Of man-made textile materials	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5702.39	Of other textile materials																								
570239.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570239.010	1 Of cotton	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570239.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570239.020	2 Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other, of pile construction, made up																								
570241.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570241.000	Of wool or fine animal hair	8.1 %	7.4 %	6.6 %	5.9 %	5.2 %	4.4 %	3.7 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5702.42	Of man-made textile materials																								
570242.100	1 Of size and shape suitable for incorporation in motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
570242.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570242.200	2 Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5702.49	Of other textile materials																								
570249.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570249.010	1 Of cotton	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570249.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570249.020	2 Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5702.50	Other, not of pile construction, not made up																								
570250.100	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570250.100	1 Of cotton	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
570250.910	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570250.910	- Of wool or fine animal hair	8.1 %	7.4 %	6.6 %	5.9 %	5.2 %	4.4 %	3.7 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570250.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570250.990	- Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other, not of pile construction, made up																								
570291.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570291.000	Of wool or fine animal hair	8.1 %	7.4 %	6.6 %	5.9 %	5.2 %	4.4 %	3.7 %	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570292.000	Of man-made textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570292.000	Of man-made textile materials	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5702.99	Of other textile materials																								
570299.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
570299.010	1 Of cotton	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570299.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570299.020	2 Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
57.03	Carpets and other textile floor coverings, tufted, whether or not made up																								
570310.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570310.000	Of wool or fine animal hair	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5703.20	Of nylon or other polyamides																								
570320.100	1 Of size and shape suitable for incorporation in motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
570320.210	- Tiles, having a maximum surface area of 0.3 m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570320.210	- Tiles, having a maximum surface area of 0.3 m ²	6.3 %	5.7 %	5.2 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570320.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
570320.290	- Other	6.3 %	5.7 %	5.2 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5703.30	Of other man-made textile materials																								
570330.100	1 Of size and shape suitable for incorporation in motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
570330.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570330.200	2 Other	6.3 %	5.7 %	5.2 %	4.6 %	4.0 %	3.4 %	2.9 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5703.90	Of other textile materials																								
570390.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570390.010	1 Of cotton	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
570390.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570390.020	2 Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
57.04	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up																								
570410.000	Tiles, having a maximum surface area of 0.3 m²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
570410.000	Tiles, having a maximum surface area of 0.3 m²	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5704.90	Other																								
570490.100	1 Of size and shape suitable for incorporation in motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
570490.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570490.200	2 Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
57.05																									
5705.00	Other carpets and other textile floor coverings, whether or not made up																								
570500.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570500.010	1 Of cotton	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
570500.022	- Of man-made textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570500.022	- Of man-made textile materials	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
570500.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
570500.029	- Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery																									
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06																								
5801.10	Of wool or fine animal hair																								
580110.010	- Containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of cotton																								
5801.21	Uncut weft pile fabrics																								
580121.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580121.110	- Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580121.110	- Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580121.120	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
580121.120	- Containing more than 10 % by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580121.150	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580121.150	- Other	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5801.22	Cut corduroy																								
580122.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580122.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580122.020	2 Other	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5801.23	Other weft pile fabrics																								
580123.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580123.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580123.020	2 Other	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5801.26	Chenille fabrics																								
580126.110	1 With nonflammability prescribed by a cabinet order, of a width of not less than 142 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
580126.210	(1) Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580126.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580126.220	(2) Other	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5801.27	Warp pile fabrics																								
	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances																								
580127.011	- épinglé (uncut)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580127.019	- cut		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580127.021	- épinglé (uncut)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580127.021	- épinglé (uncut)	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580127.029	- cut		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580127.029	- cut	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of man-made fibres																								

Tariff Line	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 and Subsequent Years	Remarks		
5801.31	Uncut weft pile fabrics																									
580131.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
	(1) Containing more than 50 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres; containing more than 10 % by weight of silk																									
580131.091	- Containing more than 10 % by weight of silk, provided that the content by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together exceeds 50 % or that either the warp or the weft consists of such fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																									
580131.092	-- Containing more than 50 % by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together or having either the warp or the weft of such fibres; containing more than 10 % by weight of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580131.093	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580131.099	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5801.32	Cut corduroy																									
580132.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
580132.021	(1) With pile yarn of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580132.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5801.33	Other weft pile fabrics																									

Tariff Line	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 and Subsequent Years	Remarks	
580133.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580133.021	(1) With pile yarn of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580133.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5801.36	Chenille fabrics																								
580136.100	1 With nonflammability prescribed by a cabinet order, of a width of not less than 142 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580136.210	(1) Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
580136.221	A With pile yarn of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580136.222	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5801.37	Warp pile fabrics																								
	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances																								
580137.110	- épinglé (uncut)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580137.190	- cut		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) With pile yarn of synthetic fibres or acetate fibres																								
580137.211	- épinglé (uncut)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580137.219	- cut		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
580137.221	- épinglé (uncut)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580137.229	- cut		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5801.90	Of other textile materials																								
580190.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580190.021	(1) With pile yarn of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	- Of silk																								
580190.023	-- Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580190.025	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580190.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03																								
	Terry towelling and similar woven terry fabrics, of cotton																								
5802.11	Unbleached																								
580211.010	- Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580211.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
580211.020	- Containing more than 10 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580211.020	- Containing more than 10 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580211.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580211.090	- Other	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5802.19	Other																								
580219.010	- Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580219.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580219.020	- Containing more than 10 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580219.020	- Containing more than 10 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580219.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
580219.090	- Other	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials																								
580220.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580220.021	(1) With pile yarn of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580220.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580230.000	Tufted textile fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580230.000	Tufted textile fabrics	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
58.03																									
5803.00	Gauze, other than narrow fabrics of heading 58.06																								
	1 Of cotton																								
580300.110	(1) Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580300.120	(2) Containing more than 10 % by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580300.190	(3) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Of silk																								
	(1) Of silk noil																								

Tariff Line	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 and Subsequent Years	Remarks	
580300.211	A Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580300.219	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
580300.291	A Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580300.299	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580300.299	B Other	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580300.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06																								
5804.10	Tulles and other net fabrics																								
580410.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580410.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mechanically made lace																								
5804.21	Of man-made fibres																								
580421.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580421.021	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580421.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
5804.29	Of other textile materials																								
580429.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580429.021	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580429.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5804.30	Hand-made lace																								
580430.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
580430.021	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580430.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.05																									
580500.000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)																								
580610.000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580610.000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
580620.000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580620.000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other woven fabrics																								
580631.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580631.000	Of cotton	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
5806.32	Of man-made fibres																								
580632.010	1 Having tenacity and nonflammability prescribed by a cabinet order, of a width of not less than 46 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580632.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580632.090	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
580639.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580639.000	Of other textile materials	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
580640.000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
580640.000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered																								
580710.000	Woven		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles																								
580810.000	Braids in the piece		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
580890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.09																									
580900.000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
58.10	Embroidery in the piece, in strips or in motifs																								
581010.000	Embroidery without visible ground		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other embroidery																								
581091.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
581092.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
5810.99	Of other textile materials																								
581099.020	- Of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
581099.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
58.11																										
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10																									
581100.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
	2 Other																									
	(1) Containing more than 10 % by weight of silk (excluding those of cotton)																									
581100.021	A Having either the warp or the weft of synthetic fibres or acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
581100.022	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
581100.023	(2) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand		
581100.023	(2) Of cotton	3.7 % or 2.9 % + 1.01 yen/m, whichever is the greater	3.4 % or 2.6 % + 0.92 yen/m, whichever is the greater	3.0 % or 2.4 % + 0.83 yen/m, whichever is the greater	2.7 % or 2.1 % + 0.73 yen/m, whichever is the greater	2.4 % or 1.8 % + 0.64 yen/m, whichever is the greater	2.0 % or 1.6 % + 0.55 yen/m, whichever is the greater	1.7 % or 1.3 % + 0.46 yen/m, whichever is the greater	1.3 % or 1.1 % + 0.37 yen/m, whichever is the greater	1.0 % or 0.8 % + 0.28 yen/m, whichever is the greater	0.7 % or 0.5 % + 0.18 yen/m, whichever is the greater	0.3 % or 0.3 % + 0.09 yen/m, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China		
581100.029	(3) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand		
581100.029	(3) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China		
Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use																										

Tariff Line	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 and Subsequent Years	Remarks	
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations																								
590110.000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590110.000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
590110.000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
590190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590190.000	Other	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon																								
5902.10	Of nylon or other polyamides																								
590210.010	1 Impregnated, coated, covered or laminated with plastics or rubber		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590210.010	1 Impregnated, coated, covered or laminated with plastics or rubber	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
590210.021	(1) Fabrics consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590210.021	(1) Fabrics consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.8 %	5.4 %	5.1 %	4.7 %	4.4 %	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
590210.022	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590210.022	(2) Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
590210.022	(2) Other	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
5902.20	Of polyesters																								
590220.011	- Impregnated, coated, covered or laminated with plastics or rubber, using strings of ductility of 70 % or more for the weft by the test method defined JIS L-1017	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
590220.012	- Impregnated, coated, covered or laminated with plastics or rubber, using strings of ductility of less than 70 % for the weft by the test method defined JIS L-1017		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590220.012	- Impregnated, coated, covered or laminated with plastics or rubber, using strings of ductility of less than 70 % for the weft by the test method defined JIS L-1017	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
590220.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590220.090	- Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
590290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
590290.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02																									
590310.000	With poly (vinyl chloride)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
590320.000	With polyurethane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
590390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape																									
590410.000	Linoleum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
590490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
59.05																										
590500.000	Textile wall coverings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590500.000	Textile wall coverings	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
590500.000	Textile wall coverings	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea	
59.06	Rubberised textile fabrics, other than those of heading 59.02																									

Tariff Line	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 and Subsequent Years	Remarks	
590610.000	Adhesive tape of a width not exceeding 20 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590610.000	Adhesive tape of a width not exceeding 20 cm	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
5906.91	Knitted or crocheted																								
590691.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
590691.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590691.020	2 Other	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
590699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590699.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
59.07																									
590700.000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590700.000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
59.08																									

Tariff Line	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 and Subsequent Years	Remarks	
590800.000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590800.000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	4.9 %	4.6 %	4.3 %	4.0 %	3.7 %	3.4 %	3.1 %	2.8 %	2.5 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
59.09																									
590900.000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
590900.000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
59.10																									
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material																								
591000.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591000.010	1 Of cotton	4.9 %	4.5 %	4.0 %	3.6 %	3.1 %	2.7 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
591000.010	1 Of cotton	4.9 %	4.7 %	4.6 %	4.4 %	4.3 %	4.1 %	4.0 %	3.8 %	3.7 %	3.5 %	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	Treatment for Korea
591000.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
591000.020	2 Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter																								
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)																								
591110.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591110.010	1 Of cotton	4.9 %	4.5 %	4.0 %	3.6 %	3.1 %	2.7 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
591110.010	1 Of cotton	4.9 %	4.7 %	4.6 %	4.4 %	4.3 %	4.1 %	4.0 %	3.8 %	3.7 %	3.5 %	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	Treatment for Korea
591110.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591110.090	2 Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
591120.000	Bolting cloth, whether or not made up		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591120.000	Bolting cloth, whether or not made up	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)																								

Tariff Line	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 and Subsequent Years	Remarks	
5911.31	Weighing less than 650 g/m²																								
591131.010	1 Endless felts for paper-making		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
591131.021	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
591131.029	(2) Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
5911.32	Weighing 650 g/m² or more																								
591132.010	1 Endless felts for paper-making		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591132.010	1 Endless felts for paper-making	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
591132.021	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
591132.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591132.029	(2) Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
5911.40	Straining cloth of a kind used in oil presses or the like, including that of human hair																								
591140.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591140.010	1 Of cotton	4.9 %	4.6 %	4.3 %	4.0 %	3.7 %	3.4 %	3.1 %	2.8 %	2.5 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
591140.010	1 Of cotton	4.9 %	4.7 %	4.6 %	4.4 %	4.3 %	4.1 %	4.0 %	3.8 %	3.7 %	3.5 %	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	Treatment for Korea
591140.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591140.090	2 Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
5911.90	Other																								
591190.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
591190.010	1 Of cotton	4.9 %	4.6 %	4.3 %	4.0 %	3.7 %	3.4 %	3.1 %	2.8 %	2.5 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
591190.090	2 Other	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
	Chapter 60 Knitted or crocheted fabrics																								
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted																								
600110.000	"Long pile" fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600110.000	"Long pile" fabrics	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Looped pile fabrics																								

Tariff Line	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 and Subsequent Years	Remarks	
600121.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600121.000	Of cotton	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600122.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600122.000	Of man-made fibres	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600129.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
600191.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600191.000	Of cotton	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6001.92	Of man-made fibres																								
600192.015	1 Warp knitted fabrics of polyester, of cutpile, having nonflammability prescribed by a cabinet order, of a width of not less than 142 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	- Warp knitted fabrics																								
600192.017	-- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
600192.017	-- Of synthetic fibres	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600192.019	-- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
	-- Of synthetic fibres																								
600192.092	--- Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600192.092	--- Of polyesters	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600192.094	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600192.094	--- Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600192.099	-- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600192.099	-- Of artificial fibres	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600199.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01																								
6002.40	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread																								
	1 Figured																								

Tariff Line	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 and Subsequent Years	Remarks	
600240.010	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600240.010	(1) Of cotton	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600240.020	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600240.020	(2) Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
600240.050	(1) Of cotton or man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600240.050	(1) Of cotton or man-made fibres	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600240.090	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6002.90	Other																								
	1 Figured																								
	(1) Of cotton																								
600290.011	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600290.013	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
600290.021	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
600290.022	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																								
	(1) Of cotton																								
600290.031	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600290.033	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	- Of man-made fibres																								
600290.041	-- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600290.043	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
600290.091	-- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600290.093	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02																								
6003.10	Of wool or fine animal hair																								
600310.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600310.010	1 Figured	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600310.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6003.20	Of cotton																								

Tariff Line	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 and Subsequent Years	Remarks		
600320.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
600320.010	1 Figured	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600320.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600320.090	2 Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6003.30	Of synthetic fibres																									
600330.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600330.010	1 Figured	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600330.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600330.090	2 Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6003.40	Of artificial fibres																									
600340.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
600340.010	1 Figured	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600340.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6003.90	Other																								
600390.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600390.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01																								
6004.10	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread																								
	1 Figured																								
600410.010	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600410.010	(1) Of cotton	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600410.020	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600410.020	(2) Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
	(1) Of cotton or man-made fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
600410.030	- Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600410.030	- Of cotton	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600410.040	- Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600410.040	- Of man-made fibres	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600410.090	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6004.90	Other																								
	1 Figured																								
	(1) Of cotton																								
600490.011	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600490.013	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
600490.021	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600490.023	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Of cotton																								
600490.031	- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
600490.033	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
600490.033	- Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	(2) Other																								
	- Of man-made fibres																								
600490.041	-- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600490.043	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
600490.091	-- Containing by weight 5 % or more of rubber thread		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600490.093	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04																								
	Of cotton																								
600521.000	Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600521.000	Unbleached or bleached	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600522.000	Dyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
600522.000	Dyed	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600523.000	Of yarns of different colours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600523.000	Of yarns of different colours	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600524.000	Printed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600524.000	Printed	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of synthetic fibres																								
600531.000	Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600531.000	Unbleached or bleached	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600532.000	Dyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600532.000	Dyed	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600533.000	Of yarns of different colours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
600533.000	Of yarns of different colours	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600534.000	Printed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600534.000	Printed	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of artificial fibres																								
600541.000	Unbleached or bleached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600542.000	Dyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600543.000	Of yarns of different colours		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600544.000	Printed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600590.000	Other	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
60.06	Other knitted or crocheted fabrics																								
6006.10	Of wool or fine animal hair																								
600610.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600610.010	1 Figured	7.9 %	7.2 %	6.5 %	5.7 %	5.0 %	4.3 %	3.6 %	2.9 %	2.2 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
600610.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600610.020	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of cotton																								
6006.21	Unbleached or bleached																								
600621.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600621.010	1 Figured	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600621.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600621.020	2 Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6006.22	Dyed																								
600622.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600622.010	1 Figured	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
600622.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600622.020	2 Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6006.23	Of yarns of different colours																							
600623.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600623.010	1 Figured	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600623.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600623.020	2 Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6006.24	Printed																							
600624.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600624.010	1 Figured	9.8 %	8.9 %	8.0 %	7.1 %	6.2 %	5.3 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600624.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
600624.020	2 Other	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of synthetic fibres																								
6006.31	Unbleached or bleached																								
600631.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600631.010	1 Figured	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
600631.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600631.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600631.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6006.32	Dyed																								
600632.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600632.010	1 Figured	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
600632.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600632.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600632.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600632.029	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6006.33	Of yarns of different colours																								
600633.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600633.010	1 Figured	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	2 Other																								
600633.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600633.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
600633.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6006.34	Printed																								

Tariff Line	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 and Subsequent Years	Remarks		
600634.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
600634.010	1 Figured	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	2 Other																									
600634.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
600634.021	(1) Containing more than 50 % by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
600634.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Of artificial fibres																									
6006.41	Unbleached or bleached																									
600641.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
600641.021	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600641.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6006.42	Dyed																									
600642.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									

Tariff Line	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 and Subsequent Years	Remarks	
600642.021	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600642.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600642.029	(2) Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6006.43	Of yarns of different colours																								
600643.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
600643.021	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600643.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6006.44	Printed																								
600644.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
600644.021	(1) Containing more than 50 % by weight of acetate fibres or of acetate fibres and synthetic fibres taken together		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
600644.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6006.90	Other																								
600690.010	1 Figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
600690.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
600690.020	2 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted																								
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03																							
6101.20	Of cotton																							
610120.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	
610120.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610120.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6101.30	Of man-made fibres																							
	1 Containing embroidery or lace, or figured																							
610130.011	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	
610130.019	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610130.019	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610130.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610130.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6101.90	Of other textile materials																								
610190.010	1 Containing embroidery or lace, or figured																								
610190.010	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610190.010	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610190.010	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610190.010	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610190.020	2 Other																								
610190.020	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610190.020	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610190.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610190.020	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04																								
6102.10	Of wool or fine animal hair																								
610210.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610210.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610210.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6102.20	Of cotton																								
610220.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610220.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610220.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6102.30	Of man-made fibres																								
	1 Containing embroidery or lace, or figured																								
610230.011	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610230.019	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610230.019	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
610230.021	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610230.029	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610230.029	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6102.90	Of other textile materials																								
610290.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610290.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610290.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610290.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted																								
6103.10	Suits																								
610310.100	1 Containing embroidery or lace, or figured																								

Tariff Line	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 and Subsequent Years	Remarks	
610310.100	- Of wool, fine animal hair or synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610310.100	- Of wool, fine animal hair or synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610310.100	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610310.100	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610310.900	2 Other																								
610310.900	- Of wool, fine animal hair or synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610310.900	- Of wool, fine animal hair or synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610310.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610310.900	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Ensembles																								
6103.22	Of cotton																								
610322.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610322.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610322.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610322.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.23	Of synthetic fibres																								
610323.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610323.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610323.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610323.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.29	Of other textile materials																								
610329.010	1 Containing embroidery or lace, or figured																								
610329.010	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610329.010	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610329.010	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610329.010	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610329.090	2 Other																								
610329.090	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610329.090	- Of wool or fine animal hair	10.9 %	9.9 %	8.9 %	7.9 %	6.9 %	5.9 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610329.090	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
610329.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610329.090	- Other	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610329.090	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	Jackets and blazers																								
6103.31	Of wool or fine animal hair																								
610331.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610331.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610331.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
610331.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.32	Of cotton																								
610332.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610332.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6103.33	Of synthetic fibres																								
610333.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610333.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610333.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610333.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.39	Of other textile materials																								
610339.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610339.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
610339.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
610339.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Trousers, bib and brace overalls, breeches and shorts																									
6103.41	Of wool or fine animal hair																									
610341.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610341.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610341.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610341.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.42	Of cotton																									
610342.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610342.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610342.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610342.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.43	Of synthetic fibres																								
610343.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610343.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610343.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610343.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6103.49	Of other textile materials																								
610349.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610349.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610349.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610349.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted																								

Tariff Line	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 and Subsequent Years	Remarks	
	Suits																								
6104.13	Of synthetic fibres																								
610413.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610413.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610413.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610413.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.19	Of other textile materials																								
610419.010	1 Containing embroidery or lace, or figured																								
610419.010	- Of wool, fine animal hair or cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610419.010	- Of wool, fine animal hair or cotton	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610419.010	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610419.010	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610419.020	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
610419.020	- Of wool, fine animal hair or cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610419.020	- Of wool, fine animal hair or cotton	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610419.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610419.020	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Ensembles																								
6104.22	Of cotton																								
610422.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610422.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610422.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610422.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.23	Of synthetic fibres																								
610423.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610423.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610423.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610423.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.29	Of other textile materials																								
610429.010	1 Containing embroidery or lace, or figured																								
610429.010	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610429.010	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610429.010	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610429.010	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610429.020	2 Other																								
610429.020	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610429.020	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610429.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610429.020	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Jackets and blazers																								
6104.31	Of wool or fine animal hair																								
610431.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610431.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610431.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610431.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.32	Of cotton																								
610432.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610432.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6104.33	Of synthetic fibres																								
610433.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610433.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610433.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6104.39	Of other textile materials																								
	1 Containing embroidery or lace, or figured																								
610439.011	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610439.011	- Of artificial fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610439.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610439.019	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610439.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610439.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Dresses																								
6104.41	Of wool or fine animal hair																								
610441.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
610441.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
610441.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.42	Of cotton																								
610442.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610442.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610442.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610442.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.43	Of synthetic fibres																								
610443.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610443.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610443.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610443.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
610443.020	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6104.44	Of artificial fibres																								
610444.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610444.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6104.49	Of other textile materials																								
610449.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610449.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610449.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610449.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Skirts and divided skirts																								
6104.51	Of wool or fine animal hair																								
610451.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610451.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
610451.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
610451.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
6104.52	Of cotton																									
610452.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free		
610452.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free		
6104.53	Of synthetic fibres																									
610453.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free		
610453.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free		
6104.59	Of other textile materials																									
	1 Containing embroidery or lace, or figured																									
610459.011	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610459.011	- Of artificial fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610459.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610459.019	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610459.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Trousers, bib and brace overalls, breeches and shorts																								
6104.61	Of wool or fine animal hair																								
610461.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610461.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610461.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610461.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.62	Of cotton																								
610462.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610462.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610462.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610462.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6104.63	Of synthetic fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
610463.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
610463.010	1 Containing embroidery or lace, or figured		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
610463.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6104.69	Of other textile materials																								
610469.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610469.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610469.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
61.05	Men's or boys' shirts, knitted or crocheted																								
6105.10	Of cotton																								
	1 Open shirts, polo shirts and similar shirts																								
610510.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610510.011	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610510.012	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610510.012	(2) Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610510.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610510.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6105.20	Of man-made fibres																								
	1 Open shirts, polo shirts and similar shirts																								
	(1) Containing embroidery or lace, or figured																								
610520.011	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.011	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610520.012	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.012	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(2) Other																								
610520.013	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.013	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610520.019	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.019	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610520.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610520.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6105.90	Of other textile materials																								
	1 Open shirts, polo shirts and similar shirts																								
610590.014	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610590.014	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610590.018	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610590.018	(2) Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610590.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610590.020	2 Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610590.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted																								
6106.10	Of cotton																								
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts																								
610610.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610610.011	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610610.012	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610610.012	(2) Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610610.012	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
610610.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610610.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6106.20	Of man-made fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts																								
610620.014	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610620.014	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610620.018	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610620.018	(2) Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610620.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610620.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6106.90	Of other textile materials																								
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts																								
610690.010	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610690.010	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610690.030	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610690.030	(2) Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610690.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610690.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted																								
	Underpants and briefs																								
610711.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610711.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610711.000	Of cotton		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
610712.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
610719.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610719.000	Of other textile materials	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Nightshirts and pyjamas																								

Tariff Line	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 and Subsequent Years	Remarks	
610721.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
610721.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610722.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610722.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610729.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610729.000	Of other textile materials	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
6107.91	Of cotton																								
	1 Bathrobes, dressing gowns and similar articles																								
610791.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610791.011	(1) Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610791.012	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610791.012	(2) Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610791.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610791.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6107.99	Of other textile materials																								
	1 Bathrobes, dressing gowns and similar articles																								
610799.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610799.011	(1) Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610799.019	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610799.019	(2) Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610799.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610799.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted																								

Tariff Line	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 and Subsequent Years	Remarks	
	Slips and petticoats																								
610811.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
6108.19	Of other textile materials																								
610819.010	- Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610819.010	- Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610819.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610819.090	- Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Briefs and panties																								
610821.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610821.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610822.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610822.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610829.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610829.000	Of other textile materials	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Nightdresses and pyjamas																								
610831.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610831.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610832.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
610839.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610839.000	Of other textile materials	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
6108.91	Of cotton																								
	1 Negligees, bathrobes, dressing gowns and similar articles																								
610891.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610891.011	(1) Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
610891.012	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610891.012	(2) Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610891.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
6108.92	Of man-made fibres																								
	1 Negligees, bathrobes, dressing gowns and similar articles																								
610892.014	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610892.014	(1) Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610892.018	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610892.018	(2) Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610892.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
6108.99	Of other textile materials																								
	1 Negligees, bathrobes, dressing gowns and similar articles																								
610899.015	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610899.015	(1) Containing embroidery or lace, or figured	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610899.015	(1) Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
610899.019	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610899.019	(2) Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610899.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610899.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.09	T-shirts, singlets and other vests, knitted or crocheted																								
6109.10	Of cotton																								
	1 Of yarns of different colours or printed																								
610910.011	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610910.011	(1) Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610910.012	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610910.012	(2) Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
610910.012	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
610910.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610910.020	2 Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6109.90	Of other textile materials																								
	1 Of yarns of different colours or printed																								
	(1) Containing embroidery or lace, or figured																								
610990.012	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610990.012	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610990.013	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610990.014	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610990.014	- Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(2) Other																								
610990.016	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
610990.016	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
610990.016	- Of synthetic fibres		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
610990.017	- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
610990.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610990.019	- Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
610990.021	- Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610990.021	- Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
610990.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
610990.029	- Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted																								
	Of wool or fine animal hair																								
6110.11	Of wool																								

Tariff Line	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 and Subsequent Years	Remarks	
611011.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611011.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611011.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611011.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6110.12	Of Kashmir (cashmere) goats																								
611012.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
611012.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6110.19	Other																								
611019.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611019.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611019.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6110.20	Of cotton																								
	1 Containing embroidery or lace, or figured																								
611020.011	- Sweat shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611020.011	- Sweat shirts	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611020.011	- Sweat shirts		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
611020.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611020.019	- Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611020.019	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
611020.021	- Sweat shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611020.021	- Sweat shirts	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611020.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611020.029	- Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611020.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6110.30	Of man-made fibres																								
	1 Containing embroidery or lace, or figured																								

Tariff Line	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 and Subsequent Years	Remarks		
611030.011	- Sweat shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611030.011	- Sweat shirts	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
	- Other																									
	-- Of synthetic fibres																									
	--- Acrylic or modacrylic																									
611030.012	---- Acrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611030.012	---- Acrylic	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
611030.012	---- Acrylic		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
611030.013	---- Modacrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611030.013	---- Modacrylic	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
611030.014	--- Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611030.014	--- Of polyesters	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	

Tariff Line	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 and Subsequent Years	Remarks	
611030.015	--- Of other synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.015	--- Of other synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611030.016	-- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.016	-- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
611030.021	- Sweat shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.021	- Sweat shirts	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	- Other																								
	-- Of synthetic fibres																								
	--- Acrylic or modacrylic																								
611030.022	---- Acrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.022	---- Acrylic	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
611030.023	---- Modacrylic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611030.023	---- Modacrylic	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611030.024	--- Of polyesters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.024	--- Of polyesters	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611030.024	--- Of polyesters		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
611030.025	--- Of other synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.025	--- Of other synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611030.029	-- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611030.029	-- Of artificial fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6110.90	Of other textile materials																									
611090.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611090.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611090.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611090.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.11	Babies' garments and clothing accessories, knitted or crocheted																								
6111.20	Of cotton																								
611120.150	1 Gloves, mittens and mitts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611120.150	1 Gloves, mittens and mitts	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Panty hose, tights, stockings, socks, and other hosiery																								
611120.210	(1) Panty hose and tights		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611120.210	(1) Panty hose and tights	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611120.295	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611120.295	(2) Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	3 Other																								
611120.310	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611120.310	(1) Containing embroidery or lace, or figured	10.8 %	10.1 %	9.5 %	8.8 %	8.1 %	7.4 %	6.8 %	6.1 %	5.4 %	4.7 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611120.390	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611120.390	(2) Other	10.8 %	10.1 %	9.5 %	8.8 %	8.1 %	7.4 %	6.8 %	6.1 %	5.4 %	4.7 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6111.30	Of synthetic fibres																								
611130.150	1 Gloves, mittens and mitts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611130.150	1 Gloves, mittens and mitts	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Panty hose, tights, stockings, socks, and other hosiery																								
611130.210	(1) Panty hose and tights		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611130.210	(1) Panty hose and tights	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
611130.295	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611130.295	(2) Other	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	3 Other																								
611130.310	(1) Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611130.310	(1) Containing embroidery or lace, or figured	10.7 %	10.0 %	9.4 %	8.7 %	8.0 %	7.4 %	6.7 %	6.0 %	5.4 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611130.390	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611130.390	(2) Other	10.7 %	10.0 %	9.4 %	8.7 %	8.0 %	7.4 %	6.7 %	6.0 %	5.4 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6111.90	Of other textile materials																								
611190.100	1 Gloves, mittens and mitts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611190.100	1 Gloves, mittens and mitts	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611190.100	1 Gloves, mittens and mitts	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Panty hose, tights, stockings, socks, and other hosiery																								

Tariff Line	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 and Subsequent Years	Remarks	
611190.210	(1) Panty hose and tights		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611190.210	(1) Panty hose and tights	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611190.210	(1) Panty hose and tights	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
611190.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611190.290	(2) Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611190.290	(2) Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	3 Other																								
611190.910	(1) Containing embroidery or lace, or figured																								
611190.910	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611190.910	- Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611190.910	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611190.910	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
611190.991	A Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611190.991	A Of wool or fine animal hair	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611190.999	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611190.999	B Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.12	Track suits, ski suits and swimwear, knitted or crocheted																								
	Track suits																								
6112.11	Of cotton																								
611211.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611211.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611211.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611211.020	2 Other	10.9 %	9.9 %	8.9 %	7.9 %	6.9 %	5.9 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611211.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
6112.12	Of synthetic fibres																								

Tariff Line	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 and Subsequent Years	Remarks
611212.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	
611212.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611212.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6112.19	Of other textile materials																							
611219.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611219.010	1 Containing embroidery or lace, or figured	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611219.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for Korea
611219.020	2 Other	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611219.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for Korea
6112.20	Ski suits																							
	1 Containing embroidery or lace, or figured																							
611220.011	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611220.011	- Of synthetic fibres	10.9 %	9.9 %	8.9 %	7.9 %	6.9 %	5.9 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
611220.011	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
611220.019	- Other	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611220.019	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
611220.021	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611220.021	- Of synthetic fibres	10.9 %	9.9 %	8.9 %	7.9 %	6.9 %	5.9 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611220.021	- Of synthetic fibres	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
611220.029	- Other	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611220.029	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	Men's or boys' swimwear																								
6112.31	Of synthetic fibres																								
611231.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
611231.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611231.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6112.39	Of other textile materials																								
611239.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611239.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611239.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611239.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Women's or girls' swimwear																								
6112.41	Of synthetic fibres																								
611241.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
611241.020	2 Other	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	
6112.49	Of other textile materials																								
611249.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611249.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks
611249.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611249.020	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.13																								
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07																							
611300.010	1 Of fabrics of heading 59.06	5.6 %	5.3 %	4.9 %	4.6 %	4.2 %	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	
	2 Other																							
611300.091	- Of the type of articles described in heading 61.01 or 61.02	10.4 %	9.8 %	9.1 %	8.5 %	7.8 %	7.2 %	6.5 %	5.9 %	5.2 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	
611300.099	- Other	10.4 %	9.8 %	9.1 %	8.5 %	7.8 %	7.2 %	6.5 %	5.9 %	5.2 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	
61.14	Other garments, knitted or crocheted																							
6114.20	Of cotton																							
611420.010	1 Containing embroidery or lace, or figured	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	
611420.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611420.020	2 Other	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6114.30	Of man-made fibres																							
	1 Containing embroidery or lace, or figured																							

Tariff Line	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 and Subsequent Years	Remarks	
611430.011	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611430.011	- Of synthetic fibres	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611430.019	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611430.019	- Of artificial fibres	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
611430.021	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611430.021	- Of synthetic fibres	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611430.029	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611430.029	- Of artificial fibres	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6114.90	Of other textile materials																								
	1 Containing embroidery or lace, or figured																								
611490.110	(1) Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611490.110	(1) Of wool or fine animal hair	8.2 %	7.7 %	7.2 %	6.7 %	6.2 %	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611490.190	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611490.190	(2) Other	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
611490.910	(1) Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611490.910	(1) Of wool or fine animal hair	8.2 %	7.7 %	7.2 %	6.7 %	6.2 %	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.6 %	2.1 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611490.990	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611490.990	(2) Other	8.1 %	7.6 %	7.1 %	6.6 %	6.1 %	5.6 %	5.1 %	4.6 %	4.1 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted																								
6115.10	Graduated compression hosiery (for example, stockings for varicose veins)																								
611510.100	1 Panty hose and tights		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611510.100	1 Panty hose and tights	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
611510.910	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611510.910	(1) Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(2) Of synthetic fibres																								
611510.921	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611510.921	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611510.929	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611510.929	B Other	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611510.930	(3) Of wool or fine animal hair	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611510.930	(3) Of wool or fine animal hair	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	(4) Of other textile materials																								

Tariff Line	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 and Subsequent Years	Remarks	
611510.991	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611510.991	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
611510.999	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611510.999	B Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other panty hose and tights																								
611521.000	Of synthetic fibres, measuring per single yarn less than 67 decitex	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
611522.000	Of synthetic fibres, measuring per single yarn 67 decitex or more	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
611529.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611529.000	Of other textile materials	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex																								
611530.100	1 Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611530.100	1 Of synthetic fibres	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
611530.200	2 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611530.200	2 Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611530.900	3 Other	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611530.900	3 Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	Other																								
611594.000	Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611594.000	Of wool or fine animal hair	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611595.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611595.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611596.000	Of synthetic fibres	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	
611599.000	Of other textile materials	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
61.16	Gloves, mittens and mitts, knitted or crocheted																								
6116.10	Impregnated, coated or covered with plastics or rubber																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Of cotton																								
	(1) Impregnated, coated or covered with plastics																								
611610.151	- Knitted or crocheted, directly shaped	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
611610.152	- Made up by sewing	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	- Gloves																								
611610.161	-- Knitted or crocheted, directly shaped	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
611610.162	-- Made up by sewing	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
	- Not gloves																								
611610.163	-- Knitted or crocheted, directly shaped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611610.163	-- Knitted or crocheted, directly shaped	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611610.163	-- Knitted or crocheted, directly shaped	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
611610.164	-- Made up by sewing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611610.164	-- Made up by sewing	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611610.164	-- Made up by sewing	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
	(1) Impregnated, coated or covered with plastics																								

Tariff Line	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 and Subsequent Years	Remarks
611610.251	- Knitted or crocheted, directly shaped	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	
611610.252	- Made up by sewing	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	- Gloves																							
611610.261	-- Knitted or crocheted, directly shaped	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	
611610.262	-- Made up by sewing	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	
	- Not gloves																							
611610.263	-- Knitted or crocheted, directly shaped	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
611610.263	-- Knitted or crocheted, directly shaped	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for Korea
611610.264	-- Made up by sewing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611610.264	-- Made up by sewing	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
611610.264	-- Made up by sewing	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for Korea
	Other																							
6116.91	Of wool or fine animal hair																							
611691.015	- Knitted or crocheted, directly shaped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611691.015	- Knitted or crocheted, directly shaped	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611691.095	- Made up by sewing	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6116.92	Of cotton																								
611692.015	- Knitted or crocheted, directly shaped	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
611692.095	- Made up by sewing	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
6116.93	Of synthetic fibres																								
611693.015	- Knitted or crocheted, directly shaped	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
611693.095	- Made up by sewing	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6116.99	Of other textile materials																								
611699.015	- Knitted or crocheted, directly shaped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611699.015	- Knitted or crocheted, directly shaped	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611699.095	- Made up by sewing	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories																								
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like																								
	1 Containing embroidery or lace, or figured																								
611710.011	- Of silk or silk waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611710.011	- Of silk or silk waste	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.012	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.012	- Of wool or fine animal hair	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.013	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.013	- Of synthetic fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.014	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.014	- Of artificial fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.019	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
611710.091	- Of silk or silk waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
611710.091	- Of silk or silk waste	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.092	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.092	- Of wool or fine animal hair	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.093	- Of synthetic fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
611710.094	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.094	- Of artificial fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611710.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611710.099	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6117.80	Other accessories																								
	1 Impregnated, coated or covered with rubber																								
611780.014	(1) Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.014	(1) Of cotton	7.8 %	7.1 %	6.4 %	5.7 %	5.0 %	4.3 %	3.5 %	2.8 %	2.1 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
611780.014	(1) Of cotton	7.8 %	7.3 %	6.8 %	6.3 %	5.9 %	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
611780.015	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.015	(2) Other	5.6 %	5.3 %	4.9 %	4.6 %	4.2 %	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
	(1) Containing embroidery or lace, or figured																								
	- Ties, bow ties and cravats																								
611780.111	-- Of silk or silk waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.111	-- Of silk or silk waste	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611780.112	-- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.112	-- Of wool or fine animal hair	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611780.113	-- Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.113	-- Of man-made fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
611780.119	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611780.119	-- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611780.190	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	- Ties, bow ties and cravats																								
611780.911	-- Of silk or silk waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.911	-- Of silk or silk waste	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611780.919	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611780.919	-- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
611780.990	- Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
6117.90	Parts																								
611790.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
611790.010	1 Containing embroidery or lace, or figured	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
611790.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
611790.090	2 Other	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted																									
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03																								
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles																								
6201.11	Of wool or fine animal hair																								
620111.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620111.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620111.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6201.12	Of cotton																								
620112.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	
620112.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6201.13	Of man-made fibres																								
620113.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
620113.100	1 Containing furskin	12.8 %	12.4 %	12.0 %	11.6 %	11.2 %	10.8 %	10.4 %	10.0 %	9.6 %	9.2 %	8.8 %	8.4 %	8.0 %	7.6 %	7.2 %	6.8 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	Treatment for Korea	
620113.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free		
6201.19	Of other textile materials																									
620119.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620119.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620119.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620119.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
	Other																									
6201.91	Of wool or fine animal hair																									
620191.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620191.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620191.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free		
6201.92	Of cotton																									
620192.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
620192.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620192.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6201.93	Of man-made fibres																								
620193.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620193.100	1 Containing furskin	12.8 %	12.4 %	12.0 %	11.6 %	11.2 %	10.8 %	10.4 %	10.0 %	9.6 %	9.2 %	8.8 %	8.4 %	8.0 %	7.6 %	7.2 %	6.8 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	Treatment for Korea
620193.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6201.99	Of other textile materials																								
620199.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620199.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620199.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620199.200	2 Other	9.1 %	8.8 %	8.5 %	8.2 %	8.0 %	7.7 %	7.4 %	7.1 %	6.8 %	6.5 %	6.3 %	6.0 %	5.7 %	5.4 %	5.1 %	4.8 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	Treatment for Korea
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04																								
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles																								
6202.11	Of wool or fine animal hair																								

Tariff Line	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 and Subsequent Years	Remarks	
620211.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free		
620211.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free		
6202.12	Of cotton																								
620212.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free		
620212.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free		
6202.13	Of man-made fibres																								
620213.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free		
620213.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
620213.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6202.19	Of other textile materials																								
620219.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620219.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620219.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620219.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
6202.91	Of wool or fine animal hair																								
620291.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620291.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620291.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6202.92	Of cotton																								
620292.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620292.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620292.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6202.93	Of man-made fibres																								
620293.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	
620293.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6202.99	Of other textile materials																								
620299.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620299.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620299.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)																								
	Suits																								
6203.11	Of wool or fine animal hair																								
620311.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620311.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620311.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6203.12	Of synthetic fibres																								
620312.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620312.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620312.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620312.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6203.19	Of other textile materials																								
620319.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620319.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks
620319.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620319.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Ensembles																							
6203.22	Of cotton																							
620322.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620322.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for Korea
620322.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620322.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6203.23	Of synthetic fibres																							
620323.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620323.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for Korea
620323.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620323.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6203.29	Of other textile materials																								
620329.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620329.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620329.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620329.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Jackets and blazers																								
6203.31	Of wool or fine animal hair																								
620331.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620331.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620331.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620331.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6203.32	Of cotton																								

Tariff Line	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 and Subsequent Years	Remarks		
620332.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620332.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620332.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620332.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620332.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6203.33	Of synthetic fibres																									
620333.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620333.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620333.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620333.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6203.39	Of other textile materials																									
620339.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620339.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620339.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620339.210	- Of artificial fibres	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
620339.290	- Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	Trousers, bib and brace overalls, breeches and shorts																								
6203.41	Of wool or fine animal hair																								
620341.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620341.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620341.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620341.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6203.42	Of cotton																								
620342.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620342.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620342.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620342.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620342.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6203.43	Of synthetic fibres																								
620343.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620343.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620343.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620343.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620343.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6203.49	Of other textile materials																								
620349.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620349.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620349.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
620349.210	- Of artificial fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620349.210	- Of artificial fibres	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620349.290	- Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620349.290	- Other	9.1 %	8.8 %	8.5 %	8.2 %	8.0 %	7.7 %	7.4 %	7.1 %	6.8 %	6.5 %	6.3 %	6.0 %	5.7 %	5.4 %	5.1 %	4.8 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	Treatment for Korea
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)																								
	Suits																								
6204.11	Of wool or fine animal hair																								
620411.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620411.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620411.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620411.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620411.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.12	Of cotton																								

Tariff Line	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 and Subsequent Years	Remarks	
620412.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620412.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620412.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620412.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.13	Of synthetic fibres																								
620413.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620413.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620413.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620413.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620413.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.19	Of other textile materials																								

Tariff Line	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 and Subsequent Years	Remarks	
620419.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620419.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620419.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620419.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Ensembles																								
6204.21	Of wool or fine animal hair																								
620421.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620421.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620421.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620421.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.22	Of cotton																								
620422.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620422.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620422.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620422.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6204.23	Of synthetic fibres																								
620423.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620423.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620423.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620423.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6204.29	Of other textile materials																								
620429.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620429.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620429.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620429.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Jackets and blazers																								

Tariff Line	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 and Subsequent Years	Remarks		
6204.31	Of wool or fine animal hair																									
620431.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620431.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
620431.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free		
6204.32	Of cotton																									
620432.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620432.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
620432.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620432.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
6204.33	Of synthetic fibres																									
620433.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
620433.100	1 Containing furskin	12.8 %	12.4 %	12.0 %	11.6 %	11.2 %	10.8 %	10.4 %	10.0 %	9.6 %	9.2 %	8.8 %	8.4 %	8.0 %	7.6 %	7.2 %	6.8 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	6.4 %	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
620433.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620433.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620433.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6204.39	Of other textile materials																								
620439.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620439.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620439.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620439.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	Dresses																								
6204.41	Of wool or fine animal hair																								
620441.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620441.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620441.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620441.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6204.42	Of cotton																								

Tariff Line	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 and Subsequent Years	Remarks	
620442.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620442.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620442.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620442.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620442.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6204.43	Of synthetic fibres																								
620443.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620443.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620443.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620443.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.44	Of artificial fibres																								
620444.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620444.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620444.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620444.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.49	Of other textile materials																								
620449.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620449.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620449.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620449.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620449.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Skirts and divided skirts																								
6204.51	Of wool or fine animal hair																								
620451.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620451.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620451.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6204.52	Of cotton																								
620452.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620452.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620452.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620452.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620452.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.53	Of synthetic fibres																								
620453.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620453.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620453.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620453.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620453.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620453.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6204.59	Of other textile materials																								
620459.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620459.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620459.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	Trousers, bib and brace overalls, breeches and shorts																								
6204.61	Of wool or fine animal hair																								
620461.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620461.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620461.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6204.62	Of cotton																								
620462.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620462.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
620462.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620462.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620462.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6204.63	Of synthetic fibres																								
620463.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620463.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
620463.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620463.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620463.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6204.69	Of other textile materials																								
620469.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620469.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620469.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks
620469.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620469.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.05	Men's or boys' shirts																							
620520.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620520.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6205.30	Of man-made fibres																							
620530.010	- Of synthetic fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620530.010	- Of synthetic fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620530.090	- Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	
6205.90	Of other textile materials																							
620590.010	- Of wool or fine animal hair	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	
620590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620590.090	- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.06	Women's or girls' blouses, shirts and shirt-blouses																							

Tariff Line	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 and Subsequent Years	Remarks	
6206.10	Of silk or silk waste																								
620610.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620610.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620610.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620610.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620610.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620610.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620610.220	(2) Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6206.20	Of wool or fine animal hair																								
620620.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620620.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620620.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
620620.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620620.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620620.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620620.220	(2) Other	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620620.220	(2) Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
6206.30	Of cotton																								
620630.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620630.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620630.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620630.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620630.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
620630.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
620630.220	(2) Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
6206.40	Of man-made fibres																								
620640.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620640.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
620640.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620640.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620640.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620640.220	(2) Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6206.90	Of other textile materials																								
620690.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620690.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
620690.210	(1) Blouses, shirt-blouses, open shirts and similar shirts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620690.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620690.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620690.220	(2) Other	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles																								
	Underpants and briefs																								
620711.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
620719.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620719.000	Of other textile materials	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Nightshirts and pyjamas																								
620721.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
620722.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620722.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620729.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620729.000	Of other textile materials	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
6207.91	Of cotton																								
620791.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620791.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620791.210	(1) Singlets and other vests		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620791.210	(1) Singlets and other vests	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620791.220	(2) Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6207.99	Of other textile materials																								

Tariff Line	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 and Subsequent Years	Remarks	
620799.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620799.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620799.210	(1) Singlets and other vests																								
620799.210	- Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620799.210	- Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620799.210	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620799.210	- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620799.220	(2) Other																								
620799.220	- Of man-made fibres	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620799.220	- Of man-made fibres	9.1 %	8.8 %	8.5 %	8.2 %	8.0 %	7.7 %	7.4 %	7.1 %	6.8 %	6.5 %	6.3 %	6.0 %	5.7 %	5.4 %	5.1 %	4.8 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	Treatment for Korea
620799.220	- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620799.220	- Other	10.0 %	9.7 %	9.4 %	9.1 %	8.8 %	8.4 %	8.1 %	7.8 %	7.5 %	7.2 %	6.9 %	6.6 %	6.3 %	5.9 %	5.6 %	5.3 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for Korea
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles																								
	Slips and petticoats																								
620811.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
620819.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620819.000	Of other textile materials	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Nightdresses and pyjamas																								
620821.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620821.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620822.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620822.000	Of man-made fibres	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620829.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
620829.000	Of other textile materials	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
6208.91	Of cotton																								
620891.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620891.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620891.210	(1) singlets and other vests, briefs and panties	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
620891.220	(2) Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6208.92	Of man-made fibres																								
620892.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620892.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620892.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620892.210	(1) singlets and other vests, briefs and panties	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
620892.220	(2) Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6208.99	Of other textile materials																								

Tariff Line	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 and Subsequent Years	Remarks	
620899.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620899.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620899.210	(1) singlets and other vests, briefs and panties	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
620899.220	(2) Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
62.09	Babies' garments and clothing accessories																								
6209.20	Of cotton																								
620920.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620920.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5 %	5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620920.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620920.210	(1) Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620920.210	(1) Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620920.210	(1) Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks		
620920.221	A Accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620920.221	A Accessories	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620920.222	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620920.222	B Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6209.30	Of synthetic fibres																									
620930.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620930.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5 %	5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620930.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																									
620930.210	(1) Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620930.210	(1) Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
620930.210	(1) Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	(2) Other																									

Tariff Line	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 and Subsequent Years	Remarks	
620930.221	A Accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620930.221	A Accessories	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620930.222	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
620930.222	B Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6209.90	Of other textile materials																								
620990.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5 %	5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620990.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
620990.210	(1) Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
620990.210	(1) Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	(2) Other																								
620990.221	A Accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
620990.221	A Accessories	7.4 %	6.7 %	6.1 %	5.4 %	4.7 %	4.0 %	3.4 %	2.7 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
620990.221	A Accessories	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	B Other																									
620990.291	(a) Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620990.291	(a) Of wool or fine animal hair	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
620990.299	(b) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
620990.299	(b) Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07																									
6210.10	Of fabrics of heading 56.02 or 56.03																									
621010.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
621010.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621010.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																									
621010.210	- Of man-made fibres	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
621010.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621010.290	- Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19																								
621020.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621020.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621020.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6210.30	Other garments, of the type described in subheadings 6202.11 to 6202.19																								
621030.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621030.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621030.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6210.40	Other men's or boys' garments																								
621040.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
621040.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621040.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6210.50	Other women's or girls' garments																								
621050.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621050.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621050.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
62.11	Track suits, ski suits and swimwear; other garments																								
	Swimwear																								
621111.000	Men's or boys'		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621111.000	Men's or boys'	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621112.000	Women's or girls'		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621112.000	Women's or girls'	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6211.20	Ski suits																								
	1 Containing furskin																								

Tariff Line	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 and Subsequent Years	Remarks	
621120.110	- Men's or boys'	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
621120.110	- Men's or boys'	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
621120.190	- Women's or girls'		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621120.190	- Women's or girls'	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621120.190	- Women's or girls'	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
621120.310	- Men's or boys'	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
621120.390	- Women's or girls'	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	Other garments, men's or boys'																								
6211.32	Of cotton																								
621132.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621132.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621132.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
621132.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6211.33	Of man-made fibres																								
621133.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621133.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621133.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
621133.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621133.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6211.39	Of other textile materials																								
621139.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621139.100	1 Containing furskin	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621139.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
621139.200	2 Other																								
621139.200	- Of wool or fine animal hair	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
621139.200	- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	Other garments, women's or girls'																								

Tariff Line	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 and Subsequent Years	Remarks	
6211.42	Of cotton																								
621142.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621142.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621142.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621142.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6211.43	Of man-made fibres																								
621143.100	1 Containing furskin	12.8 %	11.6 %	10.5 %	9.3 %	8.1 %	7.0 %	5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621143.100	1 Containing furskin	12.8 %	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621143.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621143.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621143.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6211.49	Of other textile materials																								

Tariff Line	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 and Subsequent Years	Remarks	
621149.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621149.100	1 Containing furskin	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
621149.220	- Of wool or fine animal hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621149.220	- Of wool or fine animal hair	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	- Other																								
621149.210	-- Of silk		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621149.210	-- Of silk	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621149.290	-- Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted																								
621210.000	Brassieres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
621220.000	Girdles and panty-girdles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
621230.000	Corselettes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
621290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
62.13	Handkerchiefs																								
621320.000	Of cotton	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free		
6213.90	Of other textile materials																								
621390.010	1 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
621390.010	1 Of flax or ramie	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
621390.091	- Of silk or silk waste		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621390.091	- Of silk or silk waste	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621390.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621390.099	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.14	Shawls, scarves, mufflers, mantillas, veils and the like																								
6214.10	Of silk or silk waste																								
621410.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
621410.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621410.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
621410.210	- Containing embroidery or consisting wholly or partly of lace	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	
621410.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621410.290	- Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6214.20	Of wool or fine animal hair																								
621420.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621420.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4 %	5.1 %	4.7 %	4.4 %	4.1 %	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621420.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621420.200	2 Other	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6214.30	Of synthetic fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
621430.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621430.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4 %	5.1 %	4.7 %	4.4 %	4.1 %	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621430.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621430.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6214.40	Of artificial fibres																								
621440.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621440.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621440.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4 %	5.1 %	4.7 %	4.4 %	4.1 %	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
621440.200	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
6214.90	Of other textile materials																								
621490.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
621490.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
621490.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4 %	5.1 %	4.7 %	4.4 %	4.1 %	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	2 Other																								
621490.210	(1) Of cotton	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
621490.221	A Containing embroidery or consisting wholly or partly of lace		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621490.221	A Containing embroidery or consisting wholly or partly of lace	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621490.222	B Other	4.4 %	4.1 %	3.9 %	3.6 %	3.3 %	3.0 %	2.8 %	2.5 %	2.2 %	1.9 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
62.15	Ties, bow ties and cravats																								
6215.10	Of silk or silk waste																								
621510.010	- With outer surface of silk only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621510.010	- With outer surface of silk only	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621510.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
621510.090	- Other	13.4 %	12.6 %	11.7 %	10.9 %	10.1 %	9.2 %	8.4 %	7.5 %	6.7 %	5.9 %	5.0 %	4.2 %	3.4 %	2.5 %	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621520.000	Of man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621520.000	Of man-made fibres	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
621590.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621590.000	Of other textile materials	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.16																									
621600.500	Gloves, mittens and mitts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
621600.500	Gloves, mittens and mitts	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12																								
6217.10	Accessories																								
	- Belts																								
621710.011	-- Silk obi (width not less than 30 cm, length not less than 4 m)	9.0 %	8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
621710.011	-- Silk obi (width not less than 30 cm, length not less than 4 m)	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
621710.011	-- Silk obi (width not less than 30 cm, length not less than 4 m)	9.0 %	8.7 %	8.4 %	8.2 %	7.9 %	7.6 %	7.3 %	7.0 %	6.8 %	6.5 %	6.2 %	5.9 %	5.6 %	5.3 %	5.1 %	4.8 %	4.5 %	4.5 %	4.5 %	4.5 %	4.5 %	4.5 %	4.5 %	Treatment for Korea	
621710.019	-- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free		
621710.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
621710.090	- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
621790.000	Parts	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free		
Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags																										
	I.- OTHER MADE UP TEXTILE ARTICLES																									
63.01	Blankets and travelling rugs																									
630110.000	Electric blankets	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
630110.000	Electric blankets	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea	
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair																									
630120.010	- Blankets (raised textile production)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
630120.010	- Blankets (raised textile production)	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630120.010	- Blankets (raised textile production)	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
630120.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630120.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton																								
630130.010	- Blankets (raised textile production)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630130.010	- Blankets (raised textile production)	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630130.091	- Terry towelling and similar woven terry fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630130.091	- Terry towelling and similar woven terry fabrics	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630130.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630130.099	- Other	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres																								
630140.010	- Blankets (raised textile production)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630140.010	- Blankets (raised textile production)	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630140.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630140.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630190.000	Other blankets and travelling rugs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630190.000	Other blankets and travelling rugs	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
63.02	Bed linen, table linen, toilet linen and kitchen linen																								
6302.10	Bed linen, knitted or crocheted																								
630210.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630210.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630210.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
630210.090	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other bed linen, printed																								
630221.000	Of cotton	4.5 %	4.2 %	3.9 %	3.7 %	3.4 %	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6302.22	Of man-made fibres																								
630222.010	- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630222.010	- Of nonwovens	5.3 %	4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630222.010	- Of nonwovens	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
630222.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6302.29	Of other textile materials																								
630229.010	1 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630229.010	1 Of flax or ramie	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630229.010	1 Of flax or ramie	7.9 %	7.7 %	7.4 %	7.2 %	6.9 %	6.7 %	6.4 %	6.2 %	5.9 %	5.7 %	5.4 %	5.2 %	4.9 %	4.7 %	4.4 %	4.2 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for Korea
630229.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
630229.020	2 Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other bed linen																								
630231.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630231.000	Of cotton	4.5 %	4.2 %	3.9 %	3.7 %	3.4 %	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6302.32	Of man-made fibres																								
630232.010	- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630232.010	- Of nonwovens	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630232.010	- Of nonwovens	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
630232.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6302.39	Of other textile materials																								
630239.010	1 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630239.010	1 Of flax or ramie	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
630239.010	1 Of flax or ramie	7.9 %	7.7 %	7.4 %	7.2 %	6.9 %	6.7 %	6.4 %	6.2 %	5.9 %	5.7 %	5.4 %	5.2 %	4.9 %	4.7 %	4.4 %	4.2 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for Korea	
630239.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
630239.020	2 Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
630239.020	2 Other	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea	
6302.40	Table linen, knitted or crocheted																									
630240.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
630240.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630240.010	1 Containing embroidery or lace, or figured	10.9 %	10.6 %	10.2 %	9.9 %	9.5 %	9.2 %	8.9 %	8.5 %	8.2 %	7.8 %	7.5 %	7.2 %	6.8 %	6.5 %	6.1 %	5.8 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	Treatment for Korea
630240.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
630240.090	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China	

Tariff Line	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 and Subsequent Years	Remarks	
630240.090	2 Other	9.1 %	8.8 %	8.5 %	8.2 %	8.0 %	7.7 %	7.4 %	7.1 %	6.8 %	6.5 %	6.3 %	6.0 %	5.7 %	5.4 %	5.1 %	4.8 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	Treatment for Korea
	Other table linen																								
630251.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630251.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630251.000	Of cotton	7.4 %	7.2 %	6.9 %	6.7 %	6.5 %	6.2 %	6.0 %	5.8 %	5.6 %	5.3 %	5.1 %	4.9 %	4.6 %	4.4 %	4.2 %	3.9 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	Treatment for Korea
6302.53	Of man-made fibres																								
	- Containing embroidery or consisting wholly or partly of lace																								
630253.011	-- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630253.011	-- Of nonwovens	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630253.011	-- Of nonwovens	6.4 %	6.2 %	6.0 %	5.8 %	5.6 %	5.4 %	5.2 %	5.0 %	4.8 %	4.6 %	4.4 %	4.2 %	4.0 %	3.8 %	3.6 %	3.4 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	Treatment for Korea
630253.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630253.019	-- Other	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
630253.019	-- Other	6.4 %	6.2 %	6.0 %	5.8 %	5.6 %	5.4 %	5.2 %	5.0 %	4.8 %	4.6 %	4.4 %	4.2 %	4.0 %	3.8 %	3.6 %	3.4 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	Treatment for Korea
	- Other																								
630253.091	-- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630253.091	-- Of nonwovens	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630253.091	-- Of nonwovens	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
630253.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630253.099	-- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630253.099	-- Other	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
6302.59	Of other textile materials																								
630259.030	1 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630259.030	1 Of flax or ramie	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
630259.021	- Containing embroidery or consisting wholly or partly of lace		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630259.021	- Containing embroidery or consisting wholly or partly of lace	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630259.021	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.2 %	6.0 %	5.8 %	5.6 %	5.4 %	5.2 %	5.0 %	4.8 %	4.6 %	4.4 %	4.2 %	4.0 %	3.8 %	3.6 %	3.4 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	Treatment for Korea
630259.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630259.029	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630259.029	- Other	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
630260.000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630260.000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630260.000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other																								
630291.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630291.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
6302.93	Of man-made fibres																								
630293.010	- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630293.010	- Of nonwovens	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630293.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6302.99	Of other textile materials																								
630299.100	1 Of flax		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630299.100	1 Of flax	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630299.100	1 Of flax	7.9 %	7.7 %	7.4 %	7.2 %	6.9 %	6.7 %	6.4 %	6.2 %	5.9 %	5.7 %	5.4 %	5.2 %	4.9 %	4.7 %	4.4 %	4.2 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for Korea
630299.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630299.900	2 Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances																								
	Knitted or crocheted																								
6303.12	Of synthetic fibres																								

Tariff Line	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 and Subsequent Years	Remarks	
630312.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
630312.010	1 Containing embroidery or lace, or figured	10.9 %	10.6 %	10.2 %	9.9 %	9.5 %	9.2 %	8.9 %	8.5 %	8.2 %	7.8 %	7.5 %	7.2 %	6.8 %	6.5 %	6.1 %	5.8 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	Treatment for Korea
630312.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630312.090	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6303.19	Of other textile materials																								
630319.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630319.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630319.010	1 Containing embroidery or lace, or figured	10.9 %	10.6 %	10.2 %	9.9 %	9.5 %	9.2 %	8.9 %	8.5 %	8.2 %	7.8 %	7.5 %	7.2 %	6.8 %	6.5 %	6.1 %	5.8 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	Treatment for Korea
630319.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630319.090	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630319.090	2 Other	9.1 %	8.8 %	8.5 %	8.2 %	8.0 %	7.7 %	7.4 %	7.1 %	6.8 %	6.5 %	6.3 %	6.0 %	5.7 %	5.4 %	5.1 %	4.8 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Other																								
630391.000	Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
630391.000	Of cotton	7.4 %	7.2 %	6.9 %	6.7 %	6.5 %	6.2 %	6.0 %	5.8 %	5.6 %	5.3 %	5.1 %	4.9 %	4.6 %	4.4 %	4.2 %	3.9 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	Treatment for Korea
6303.92	Of synthetic fibres																								
630392.010	- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630392.010	- Of nonwovens	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630392.010	- Of nonwovens	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
630392.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
630392.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6303.99	Of other textile materials																								
630399.010	1 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
630399.010	1 Of flax or ramie	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630399.010	1 Of flax or ramie	7.9 %	7.7 %	7.4 %	7.2 %	6.9 %	6.7 %	6.4 %	6.2 %	5.9 %	5.7 %	5.4 %	5.2 %	4.9 %	4.7 %	4.4 %	4.2 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for Korea
	2 Other																								
630399.021	- Containing embroidery or consisting wholly or partly of lace		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630399.021	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630399.021	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.2 %	6.0 %	5.8 %	5.6 %	5.4 %	5.2 %	5.0 %	4.8 %	4.6 %	4.4 %	4.2 %	4.0 %	3.8 %	3.6 %	3.4 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	Treatment for Korea
630399.029	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
63.04	Other furnishing articles, excluding those of heading 94.04																								
	Bedspreads																								
6304.11	Knitted or crocheted																								
630411.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630411.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
630411.010	1 Containing embroidery or lace, or figured	10.9 %	10.6 %	10.2 %	9.9 %	9.5 %	9.2 %	8.9 %	8.5 %	8.2 %	7.8 %	7.5 %	7.2 %	6.8 %	6.5 %	6.1 %	5.8 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	5.5 %	Treatment for Korea
630411.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630411.090	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630411.090	2 Other	9.1 %	8.8 %	8.5 %	8.2 %	8.0 %	7.7 %	7.4 %	7.1 %	6.8 %	6.5 %	6.3 %	6.0 %	5.7 %	5.4 %	5.1 %	4.8 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	4.6 %	Treatment for Korea
6304.19	Other																								
630419.010	1 Of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
630419.010	1 Of cotton	7.4 %	7.2 %	6.9 %	6.7 %	6.5 %	6.2 %	6.0 %	5.8 %	5.6 %	5.3 %	5.1 %	4.9 %	4.6 %	4.4 %	4.2 %	3.9 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	Treatment for Korea
630419.020	2 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630419.020	2 Of flax or ramie	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630419.020	2 Of flax or ramie	7.9 %	7.7 %	7.4 %	7.2 %	6.9 %	6.7 %	6.4 %	6.2 %	5.9 %	5.7 %	5.4 %	5.2 %	4.9 %	4.7 %	4.4 %	4.2 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for Korea
	3 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
630419.031	- Containing embroidery or consisting wholly or partly of lace		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630419.031	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630419.031	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.2 %	6.0 %	5.8 %	5.6 %	5.4 %	5.2 %	5.0 %	4.8 %	4.6 %	4.4 %	4.2 %	4.0 %	3.8 %	3.6 %	3.4 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	Treatment for Korea
630419.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630419.039	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630419.039	- Other	5.3 %	5.1 %	5.0 %	4.8 %	4.6 %	4.5 %	4.3 %	4.1 %	4.0 %	3.8 %	3.6 %	3.5 %	3.3 %	3.1 %	3.0 %	2.8 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	2.7 %	Treatment for Korea
	Other																								
6304.91	Knitted or crocheted																								
630491.010	1 Containing embroidery or lace, or figured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630491.010	1 Containing embroidery or lace, or figured	10.9 %	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630491.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
630491.090	2 Other	9.1 %	8.5 %	8.0 %	7.4 %	6.8 %	6.3 %	5.7 %	5.1 %	4.6 %	4.0 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630492.000	Not knitted or crocheted, of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630492.000	Not knitted or crocheted, of cotton	7.4 %	6.9 %	6.5 %	6.0 %	5.6 %	5.1 %	4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6304.93	Not knitted or crocheted, of synthetic fibres																								
630493.010	- Of nonwovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630493.010	- Of nonwovens	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630493.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630493.090	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6304.99	Not knitted or crocheted, of other textile materials																								
630499.010	1 Of flax or ramie		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630499.010	1 Of flax or ramie	7.9 %	7.4 %	6.9 %	6.4 %	5.9 %	5.4 %	4.9 %	4.4 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630499.010	1 Of flax or ramie	7.9 %	7.7 %	7.4 %	7.2 %	6.9 %	6.7 %	6.4 %	6.2 %	5.9 %	5.7 %	5.4 %	5.2 %	4.9 %	4.7 %	4.4 %	4.2 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
630499.021	- Containing embroidery or consisting wholly or partly of lace		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630499.021	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630499.021	- Containing embroidery or consisting wholly or partly of lace	6.4 %	6.2 %	6.0 %	5.8 %	5.6 %	5.4 %	5.2 %	5.0 %	4.8 %	4.6 %	4.4 %	4.2 %	4.0 %	3.8 %	3.6 %	3.4 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	3.2 %	Treatment for Korea
630499.029	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
63.05	Sacks and bags, of a kind used for the packing of goods																								
6305.10	Of jute or of other textile bast fibres of heading 53.03																								
630510.100	- Used		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
630510.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
630520.000	Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630520.000	Of cotton	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of man-made textile materials																								
630532.000	Flexible intermediate bulk containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630532.000	Flexible intermediate bulk containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
6305.33	Other, of polyethylene or polypropylene strip or the like																								
630533.010	- Of polyethylene, made of fabrics weighing not more than 100 g/m ²	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
630533.010	- Of polyethylene, made of fabrics weighing not more than 100 g/m ²	3.3 %	3.2 %	3.1 %	3.0 %	2.9 %	2.8 %	2.7 %	2.6 %	2.5 %	2.4 %	2.3 %	2.2 %	2.1 %	2.0 %	1.9 %	1.8 %	1.7 %	1.7 %	1.7 %	1.7 %	1.7 %	1.7 %	1.7 %	Treatment for Korea
630533.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630533.090	- Other	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630539.000	Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630590.000	Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630590.000	Of other textile materials	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods																								
	Tarpaulins, awnings and sunblinds																								
630612.000	Of synthetic fibres	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
6306.19	Of other textile materials																								
630619.100	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630619.100	1 Of cotton	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630619.100	1 Of cotton	5.6 %	5.4 %	5.3 %	5.1 %	4.9 %	4.7 %	4.6 %	4.4 %	4.2 %	4.0 %	3.9 %	3.7 %	3.5 %	3.3 %	3.2 %	3.0 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	Treatment for Korea
630619.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630619.900	2 Other	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630619.900	2 Other	4.0 %	3.9 %	3.8 %	3.6 %	3.5 %	3.4 %	3.3 %	3.1 %	3.0 %	2.9 %	2.8 %	2.6 %	2.5 %	2.4 %	2.3 %	2.1 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	Treatment for Korea
	Tents																								
630622.000	Of synthetic fibres	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
6306.29	Of other textile materials																								
630629.100	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630629.100	1 Of cotton	5.6 %	5.3 %	4.9 %	4.6 %	4.2 %	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630629.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
630629.900	2 Other	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630629.900	2 Other	4.0 %	3.9 %	3.8 %	3.6 %	3.5 %	3.4 %	3.3 %	3.1 %	3.0 %	2.9 %	2.8 %	2.6 %	2.5 %	2.4 %	2.3 %	2.1 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	Treatment for Korea
630630.000	Sails		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630630.000	Sails	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630630.000	Sails	4.0 %	3.9 %	3.8 %	3.6 %	3.5 %	3.4 %	3.3 %	3.1 %	3.0 %	2.9 %	2.8 %	2.6 %	2.5 %	2.4 %	2.3 %	2.1 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	2.0 %	Treatment for Korea
6306.40	Pneumatic mattresses																								
630640.100	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630640.100	1 Of cotton	5.6 %	5.3 %	4.9 %	4.6 %	4.2 %	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630640.100	1 Of cotton	5.6 %	5.4 %	5.3 %	5.1 %	4.9 %	4.7 %	4.6 %	4.4 %	4.2 %	4.0 %	3.9 %	3.7 %	3.5 %	3.3 %	3.2 %	3.0 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	Treatment for Korea
630640.900	2 Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630640.900	2 Of other textile materials	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6306.90	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
630690.100	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630690.100	1 Of cotton	5.6 %	5.3 %	4.9 %	4.6 %	4.2 %	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630690.100	1 Of cotton	5.6 %	5.4 %	5.3 %	5.1 %	4.9 %	4.7 %	4.6 %	4.4 %	4.2 %	4.0 %	3.9 %	3.7 %	3.5 %	3.3 %	3.2 %	3.0 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	2.8 %	Treatment for Korea
630690.900	2 Of other textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630690.900	2 Of other textile materials	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
63.07	Other made up articles, including dress patterns																								
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths																								
630710.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630710.010	1 Of cotton	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630710.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630710.020	2 Other	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6307.20	Life-jackets and life-belts																								

Tariff Line	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 and Subsequent Years	Remarks		
630720.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
630720.010	1 Of cotton	6.5 %	5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
630720.010	1 Of cotton	6.5 %	6.3 %	6.1 %	5.9 %	5.7 %	5.5 %	5.3 %	5.1 %	4.9 %	4.7 %	4.5 %	4.3 %	4.1 %	3.9 %	3.7 %	3.5 %	3.3 %	3.3 %	3.3 %	3.3 %	3.3 %	3.3 %	3.3 %	3.3 %	Treatment for Korea
630720.020	2 Other	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	
6307.90	Other																									
630790.010	1 Of cotton		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630790.010	1 Of cotton	6.5 %	6.1 %	5.7 %	5.3 %	4.9 %	4.5 %	4.1 %	3.7 %	3.3 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																									
630790.021	- Of silk (simply cutting other than in rectangle (including square))		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630790.021	- Of silk (simply cutting other than in rectangle (including square))	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
630790.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630790.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
630790.029	- Other	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for Korea
	II.- SETS																								
63.08																									
630800.000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
630800.000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	3.7 %	3.5 %	3.2 %	3.0 %	2.8 %	2.5 %	2.3 %	2.1 %	1.9 %	1.6 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS																								
63.09																									
630900.000	Worn clothing and other worn articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
630900.000	Worn clothing and other worn articles	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials																								
631010.000	Sorted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
631090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																								
	Chapter 64 Footwear, gaiters and the like; parts of such articles																								

Tariff Line	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 and Subsequent Years	Remarks	
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes																								
6401.10	Footwear incorporating a protective metal toe-cap																								
640110.010	1 Ski-boots	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640110.010	1 Ski-boots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640110.090	2 Other	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640110.090	2 Other	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China
640110.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other footwear																								
6401.92	Covering the ankle but not covering the knee																								
640192.010	1 Ski-boots	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640192.010	1 Ski-boots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640192.090	2 Other	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
640192.090	2 Other	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Treatment for China	
640192.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640199.000	Other																								
640199.000	- Covering the knee	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640199.000	- Covering the knee	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Treatment for China	
640199.000	- Covering the knee		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640199.000	- Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640199.000	- Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Treatment for China	
640199.000	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
64.02	Other footwear with outer soles and uppers of rubber or plastics																								
	Sports footwear																								
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																								
640212.010	1 Ski-boots	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640212.010	1 Ski-boots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
640212.090	2 Snowboard boots	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640212.090	2 Snowboard boots	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China
640212.090	2 Snowboard boots		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640219.000	Other	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640219.000	Other	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China
640219.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640220.000	Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640220.000	Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China
640220.000	Footwear with upper straps or thongs assembled to the sole by means of plugs		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other footwear																								
640291.000	Covering the ankle																								
640291.000	- Incorporating a protective metal toe-cap	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640291.000	- Incorporating a protective metal toe-cap	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks		
640291.000	- Incorporating a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
640291.000	- Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640291.000	- Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China	
640291.000	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
6402.99	Other																									
640299.010	- Shoes																									
640299.010	-- Incorporating a protective metal toe-cap	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640299.010	-- Incorporating a protective metal toe-cap	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China	
640299.010	-- Incorporating a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640299.010	-- Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640299.010	-- Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China	
640299.010	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Sandals																									
640299.021	-- Not covering the heels																									

Tariff Line	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 and Subsequent Years	Remarks		
640299.021	--- Incorporating a protective metal toe-cap	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	Treatment for ASEAN, Australia, and New Zealand	
640299.021	--- Incorporating a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
640299.021	--- Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand	
640299.021	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
640299.029	-- Other																									
640299.029	--- Incorporating a protective metal toe-cap	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	Treatment for ASEAN, Australia, and New Zealand	
640299.029	--- Incorporating a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640299.029	--- Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand	
640299.029	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640299.090	- Other																									
640299.090	-- Incorporating a protective metal toe-cap	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks		
640299.090	-- Incorporating a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
640299.090	-- Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand	
640299.090	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																									
	Sports footwear																									
6403.12	Ski-boots, cross-country ski footwear and snowboard boots																									
640312.010	1 With outer soles of rubber, leather or composition leather	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand	
640312.010	1 With outer soles of rubber, leather or composition leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640312.090	2 Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand	
640312.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
6403.19	Other																									
640319.010	1 With outer soles of rubber, leather or composition leather	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
640319.010	1 With outer soles of rubber, leather or composition leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640319.090	2 Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640319.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe																								
	- House footwear																								
640320.011	<p>-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota")</p> <p>Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber, plastics, leather or composition leather.</p>		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011).

Tariff Line	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 and Subsequent Years	Remarks	
640320.012	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640320.012	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640320.012	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								
640320.021	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640320.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.021).

Tariff Line	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 and Subsequent Years	Remarks	
640320.022	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640320.022	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China
640320.022	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6403.40	Other footwear, incorporating a protective metal toe-cap																								
	- With outer soles of rubber, leather or composition leather																								
640340.011	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640340.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.011).

Tariff Line	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 and Subsequent Years	Remarks	
640340.012	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640340.012	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China
640340.012	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- Other																								
640340.021	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640340.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.021).

Tariff Line	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 and Subsequent Years	Remarks	
640340.022	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640340.022	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640340.022	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other footwear with outer soles of leather																								
6403.51	Covering the ankle																								
	1 House footwear																								
640351.011	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640351.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.011).

Tariff Line	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 and Subsequent Years	Remarks		
640351.012	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640351.012	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China	
640351.012	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	2 Other																									
640351.021	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand	
640351.021	(1) Footwear for gymnastics, athletics or similar activities		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																									

Tariff Line	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 and Subsequent Years	Remarks		
640351.022	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640351.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.022).	
640351.029	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640351.029	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China	
640351.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
6403.59	Other																									
	1 Slippers or other house footwear																									

Tariff Line	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 and Subsequent Years	Remarks	
640359.011	(1) Slippers	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640359.011	(1) Slippers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
640359.012	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640359.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.012).
640359.019	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640359.019	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
640359.019	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
640359.020	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640359.020	(1) Footwear for gymnastics, athletics or similar activities		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19 cm																								
640359.044	--- For men		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640359.104) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.044).

Tariff Line	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 and Subsequent Years	Remarks	
640359.045	--- For women		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640359.105) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.045).
640359.049	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640359.111 or 640359.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.049).

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
	-- With an insole over 19cm																								
640359.104	--- For men	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640359.104	--- For men	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China
640359.104	--- For men		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640359.105	--- For women	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640359.105	--- For women	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China
640359.105	--- For women		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	-- Other																								
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Treatment for China	
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640359.119	--- Other	30.0 % or 2,400 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640359.119	--- Other	30.0 % or 2,400 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Treatment for China	
640359.119	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other footwear																								
6403.91	Covering the ankle																								
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																								
640391.011	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640391.011	(1) Footwear for gymnastics, athletics or similar activities		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks		
640391.012	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.012).	
640391.019	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640391.019	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China	
640391.019	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	2 Other																									
640391.021	(1) Footwear for gymnastics, athletics or similar activities	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
640391.021	(1) Footwear for gymnastics, athletics or similar activities		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
640391.022	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640391.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.022).
640391.029	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640391.029	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640391.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6403.99	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	1 Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear)																								
640399.011	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640399.011	(1) Footwear for gymnastics, athletics or similar activities		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19 cm																								
640399.012	--- For men		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640399.015) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.012).

Tariff Line	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 and Subsequent Years	Remarks	
640399.013	--- For women		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640399.016) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.013).
640399.014	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640399.031 or 640399.039) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.014).

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
	-- With an insole over 19 cm																								
640399.015	--- For men	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640399.015	--- For men	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China
640399.015	--- For men		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640399.016	--- For women	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640399.016	--- For women	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Free	Treatment for China
640399.016	--- For women		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	-- Other																								
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Treatment for China	
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640399.039	--- Other	30.0 % or 2,400 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640399.039	--- Other	30.0 % or 2,400 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Treatment for China	
640399.039	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
640399.021	(1) Slippers; footwear for gymnastics, athletics or similar activities	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640399.021	(1) Slippers; footwear for gymnastics, athletics or similar activities		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
640399.022	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640399.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.022).
640399.029	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640399.029	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640399.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																								
	Footwear with outer soles of rubber or plastics																								

Tariff Line	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 and Subsequent Years	Remarks		
640411.000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640411.000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Treatment for China	
640411.000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6404.19	Other																									
	1 With uppers containing furskin																									
	(1) With the uppers of leather in part (excluding slippers)																									
640419.111	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640419.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640419.111).

Tariff Line	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 and Subsequent Years	Remarks		
640419.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640419.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China	
640419.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
640419.190	(2) Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand	
640419.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																									
640419.210	- Jikatabi	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640419.210	- Jikatabi	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China	
640419.210	- Jikatabi		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
640419.220	- Canvas shoes	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
640419.220	- Canvas shoes	6.7 %	6.4 %	6.1 %	5.7 %	5.4 %	5.1 %	4.8 %	4.5 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Treatment for China	

Tariff Line	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 and Subsequent Years	Remarks	
640419.220	- Canvas shoes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640419.290	- Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640419.290	- Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Treatment for China	
640419.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6404.20	Footwear with outer soles of leather or composition leather																								
	1 With uppers containing furskin																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640420.111	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640420.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.111).

Tariff Line	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 and Subsequent Years	Remarks	
640420.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640420.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640420.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640420.190	(2) Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640420.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 With outer soles of leather (excluding those with uppers containing furskin)																								
	(1) Canvas shoes																								
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)																								

Tariff Line	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 and Subsequent Years	Remarks		
640420.211	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640420.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.211).	
640420.212	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	16.2 %	15.1 %	14.1 %	13.0 %	11.9 %	10.8 %	9.7 %	8.7 %	7.6 %	6.5 %	5.4 %	4.3 %	3.2 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640420.212	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	16.5 %	15.7 %	14.8 %	14.0 %	13.2 %	12.4 %	11.5 %	10.7 %	9.9 %	9.1 %	8.2 %	7.4 %	6.6 %	5.8 %	4.9 %	4.1 %	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Treatment for China	
640420.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
640420.219	B Other	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	21.6 %	Treatment for ASEAN, Australia, and New Zealand	
640420.219	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	(2) Other																								
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640420.221	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640420.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.221).
640420.222	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640420.222	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640420.222	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
640420.229	B Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand	
640420.229	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640420.300	3 Other	6.7 %	6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
640420.300	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
64.05	Other footwear																								
6405.10	With uppers of leather or composition leather																								
	1 With outer soles of leather and uppers of composition leather																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								

Tariff Line	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 and Subsequent Years	Remarks		
640510.111	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640510.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640510.111).	
640510.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640510.119	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China	
640510.119	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
640510.190	(2) Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
640510.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640510.300	3 Other	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
640510.300	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640520.000	With uppers of textile materials	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640520.000	With uppers of textile materials	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Treatment for China	
640520.000	With uppers of textile materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6405.90	Other																								
	1 With outer soles of rubber, plastics, leather or composition leather																								
	(1) With uppers containing furskin																								
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								

Tariff Line	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 and Subsequent Years	Remarks	
640590.111	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640590.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.111).
640590.112	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640590.112	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640590.112	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640590.119	B Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640590.119	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	(2) Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	A With outer soles of leather																								
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640590.121	- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640590.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.121).
640590.122	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640590.122	- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Treatment for China
640590.122	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
640590.128	(b) Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640590.128	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640590.129	B Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
640590.129	B Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640590.200	2 Other	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640590.200	2 Other	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Treatment for China
640590.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof																								
6406.10	Uppers and parts thereof, other than stiffeners																								
	1 Of leather or containing furskin																								
640610.110	- Uppers	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
640610.110	- Uppers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
640610.190	- Other	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
640610.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640610.200	2 Other	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640610.200	2 Other	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Treatment for China
640610.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640620.000	Outer soles and heels, of rubber or plastics	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640620.000	Outer soles and heels, of rubber or plastics	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Treatment for China
640620.000	Outer soles and heels, of rubber or plastics		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6406.90	Other																								
	1 Of leather or containing furskin																								
640690.110	- Of leather, whether or not containing furskin	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
640690.110	- Of leather, whether or not containing furskin		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
640690.121	-- Of wood	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
640690.121	-- Of wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
640690.129	-- Of other materials	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	25.0 %	Treatment for ASEAN, Australia, and New Zealand
640690.129	-- Of other materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	2 Other																								
640690.210	-- Of wood	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
640690.210	-- Of wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640690.290	-- Of other materials	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640690.290	-- Of other materials	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Treatment for China	
640690.290	-- Of other materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Chapter 65 Headgear and parts thereof																								
65.01																									

Tariff Line	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 and Subsequent Years	Remarks	
650100.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
650100.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	3.6 %	3.3 %	2.9 %	2.6 %	2.3 %	2.0 %	1.6 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
65.02																									
650200.000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
65.04																									
650400.000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
650400.000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
65.05																									
6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed																								
650500.100	1 Hair-nets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
650500.100	1 Hair-nets	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
650500.910	- Knitted or crocheted	5.8 %	5.4 %	5.1 %	4.7 %	4.4 %	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
650500.990	- Other	5.8 %	5.4 %	5.1 %	4.7 %	4.4 %	4.0 %	3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	
65.06	Other headgear, whether or not lined or trimmed																							
6506.10	Safety headgear																							
650610.100	1 Of leather or containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
650610.100	1 Of leather or containing furskin	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
650610.200	2 Other	4.4 %	4.1 %	3.9 %	3.6 %	3.3 %	3.0 %	2.8 %	2.5 %	2.2 %	1.9 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	
	Other																							
6506.91	Of rubber or of plastics																							
650691.100	1 Containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
650691.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
650691.200	2 Other	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
6506.99	Of other materials																							
650699.100	1 Of leather or containing furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
650699.100	1 Of leather or containing furskin	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
650699.300	2 Of furskin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
650699.300	2 Of furskin	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
650699.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
650699.900	3 Other	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
65.07																									
650700.000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof																									
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)																								
660110.000	Garden or similar umbrellas		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
660110.000	Garden or similar umbrellas	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other																								
660191.000	Having a telescopic shaft	4.3 %	4.0 %	3.8 %	3.5 %	3.2 %	3.0 %	2.7 %	2.4 %	2.2 %	1.9 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
660199.000	Other	4.3 %	4.0 %	3.8 %	3.5 %	3.2 %	3.0 %	2.7 %	2.4 %	2.2 %	1.9 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
660199.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
66.02																										
660200.000	Walking-sticks, seat-sticks, whips, riding-crops and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02																									
660320.000	Umbrella frames, including frames mounted on shafts (sticks)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
660320.000	Umbrella frames, including frames mounted on shafts (sticks)	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
660390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair																										
67.01																										
670100.000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit																									
670210.000	Of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
670210.000	Of plastics	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
670290.000	Of other materials	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free		
67.03																										

Tariff Line	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 and Subsequent Years	Remarks	
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like																								
670300.100	- Human hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
670300.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included																								
	Of synthetic textile materials																								
670411.000	Complete wigs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
670419.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
670420.000	Of human hair		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
670490.000	Of other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																									
Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials																									
68.01																									
680100.000	Setts, curbstones and flagstones, of natural stone (except slate)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)																								
680210.000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface																								
680221.000	Marble, travertine and alabaster		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680223.000	Granite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680229.000	Other stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
6802.91	Marble, travertine and alabaster																								
	- Marble																								
680291.011	-- Slabs and sheets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680291.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680291.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680292.000	Other calcareous stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680293.000	Granite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680299.000	Other stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.03																									
680300.000	Worked slate and articles of slate or of agglomerated slate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials																								
6804.10	Millstones and grindstones for milling, grinding or pulping																								
680410.010	1 Of artificial abrasives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
680410.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other millstones, grindstones, grinding wheels and the like																							
680421.000	Of agglomerated synthetic or natural diamond		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
680421.000	Of agglomerated synthetic or natural diamond	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
6804.22	Of other agglomerated abrasives or of ceramics																							
	1 Of agglomerated artificial abrasives																							
680422.011	- Manufactured by the vitrified method or the resinoid method, excluding those with axles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
680422.011	- Manufactured by the vitrified method or the resinoid method, excluding those with axles	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
680422.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680422.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680423.000	Of natural stone		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680430.000	Hand sharpening or polishing stones		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up																							
680510.000	On a base of woven textile fabric only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
680520.000	On a base of paper or paperboard only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
680530.000	On a base of other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
680530.000	On a base of other materials	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69																									
680610.000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
680620.000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
680690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)																									
680710.000	In rolls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
680790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
68.08																										
680800.000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
68.09	Articles of plaster or of compositions based on plaster																									
	Boards, sheets, panels, tiles and similar articles, not ornamented																									
680911.000	Faced or reinforced with paper or paperboard only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks		
680919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
680990.000	Other articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced																									
	Tiles, flagstones, bricks and similar articles																									
681011.000	Building blocks and bricks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
681019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other articles																									
681091.000	Prefabricated structural components for building or civil engineering		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like																									
681140.000	Containing asbestos		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Not containing asbestos																									
681181.000	Corrugated sheets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681182.000	Other sheets, panels, tiles and similar articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681189.000	Other articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13																									
681280.000	Of crocidolite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									

Tariff Line	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 and Subsequent Years	Remarks
681291.000	Clothing, clothing accessories, footwear and headgear		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681292.000	Paper, millboard and felt		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681293.000	Compressed asbestos fibre jointing, in sheets or rolls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials																							
6813.20	Containing asbestos																							
681320.100	1 Parts of motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681320.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Not containing asbestos																							
6813.81	Brake linings and pads																							
681381.100	1 Parts of motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681381.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6813.89	Other																							
681389.100	1 Parts of motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681389.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials																							
681410.000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included																							
681510.000	Non-electrical articles of graphite or other carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681520.000	Articles of peat		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other articles																							
681591.000	Containing magnesite, dolomite or chromite		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6815.99	Other																							
681599.010	- Electro-cast refractory bricks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
681599.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 69 Ceramic products																							
	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																							
69.01																								
690100.000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths																							
690210.000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	1.5 %	1.4 %	1.3 %	1.2 %	1.1 %	1.0 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.5 %	0.4 %	0.3 %	0.2 %	0.1 %	Free	Free	Free	Free	Free	Free	
690220.000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
690220.000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	1.5 %	1.4 %	1.3 %	1.2 %	1.1 %	1.0 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.5 %	0.4 %	0.3 %	0.2 %	0.1 %	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
690290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
690290.000	Other	1.5 %	1.4 %	1.2 %	1.1 %	1.0 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths																								
690310.000	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690320.000	Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
690320.000	Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
690390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	II.- OTHER CERAMIC PRODUCTS																								
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like																								
690410.000	Building bricks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.05	Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods																								
690510.000	Roofing tiles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.06																									

Tariff Line	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 and Subsequent Years	Remarks	
690600.000	Ceramic pipes, conduits, guttering and pipe fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing																								
690710.000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
690710.000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	1.7 %	1.5 %	1.4 %	1.2 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
690790.000	Other	1.7 %	1.5 %	1.4 %	1.2 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing																								
690810.000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
690810.000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
690890.000	Other	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods																								
	Ceramic wares for laboratory, chemical or other technical uses																								
6909.11	Of porcelain or china																								

Tariff Line	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 and Subsequent Years	Remarks	
690911.010	- Catalyst carriers, intended for use in manufacturing catalyst		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690911.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale																								
690912.010	- Catalyst carriers, intended for use in manufacturing catalyst		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690912.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6909.19	Other																								
690919.010	- Catalyst carriers, intended for use in manufacturing catalyst		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690919.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
690990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures																								
691010.000	Of porcelain or china		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
691090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china																								
691110.000	Tableware and kitchenware	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
691190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
691190.000	Other	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
69.12																									

Tariff Line	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 and Subsequent Years	Remarks
691200.000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
69.13	Statuettes and other ornamental ceramic articles																							
691310.000	Of porcelain or china		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
691390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
691390.000	Other	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
69.14	Other ceramic articles																							
691410.000	Of porcelain or china		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
691490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 70 Glass and glassware																							
70.01																								
700100.000	Cullet and other waste and scrap of glass; glass in the mass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked																							
700210.000	Balls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700220.000	Rods		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Tubes																							
700231.000	Of fused quartz or other fused silica		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700232.000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked																								
	Non-wired sheets																								
700312.000	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700320.000	Wired sheets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700330.000	Profiles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked																								
700420.000	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700490.000	Other glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked																								
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer																								
700510.010	1 Having a non-reflecting layer		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700510.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other non-wired glass																								
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground																								
700521.010	- Not more than 4 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
700521.010	- Not more than 4 mm in thickness	4.2 %	3.8 %	3.4 %	3.1 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
700521.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7005.29	Other																								
700529.010	1 Not more than 4 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
700529.010	1 Not more than 4 mm in thickness	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
700529.020	- More than 4 mm and not more than 6 mm in thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700529.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700530.000	Wired glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.06																									
700600.000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass																								
	Toughened (tempered) safety glass																								
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels																								
700711.010	1 Of size and shape suitable for incorporation in motor vehicles, aircraft or spacecraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
700711.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
700711.090	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
700719.000	Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
	Laminated safety glass																								
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels																								
700721.010	- Of motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700721.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
700729.000	Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
70.08																									
700800.000	Multiple-walled insulating units of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors																								
700910.000	Rear-view mirrors for vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
700991.000	Unframed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
700992.000	Framed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass																									
701010.000	Ampoules		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
701020.000	Stoppers, lids and other closures		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like																									
701110.000	For electric lighting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701120.000	For cathode-ray tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)																									
701310.000	Of glass-ceramics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Stemware drinking glasses, other than of glass-ceramics																									
701322.000	Of lead crystal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701328.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other drinking glasses, other than of glass ceramics																									
701333.000	Of lead crystal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701337.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
701337.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics																								
701341.000	Of lead crystal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701342.000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701349.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
701349.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other glassware																								
701391.000	Of lead crystal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701399.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.14																									
701400.000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses																								
701510.000	Glasses for corrective spectacles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms																								

Tariff Line	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 and Subsequent Years	Remarks	
701610.000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7016.90	Other																								
701690.010	1 Leaded lights and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701690.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated																								
701710.000	Of fused quartz or other fused silica		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701720.000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter																								
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
701820.000	Glass microspheres not exceeding 1 mm in diameter		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
701820.000	Glass microspheres not exceeding 1 mm in diameter	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
7018.90	Other																								
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
701890.010	1 Combined with precious metal or metal plated with precious metal		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
701890.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)																								
	Slivers, rovings, yarn and chopped strands																								
701911.000	Chopped strands, of a length of not more than 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701912.000	Rovings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7019.19	Other																								
701919.020	- Yarn		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701919.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products																								
701931.000	Mats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701932.000	Thin sheets (voiles)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701939.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
701940.000	Woven fabrics of rovings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other woven fabrics																								
701951.000	Of a width not exceeding 30 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
701952.000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
701959.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
701990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
70.20																										
702000.000	Other articles of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN																										
Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin																										
	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES																									
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport																									
710110.000	Natural pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Cultured pearls																									
7101.21	Unworked																									
710121.110	- Akoya pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710121.120	- Silver lipped pearls and Black lipped pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710121.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7101.22	Worked																									
710122.210	- Akoya pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710122.220	- Silver lipped pearls and Black lipped pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710122.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
71.02	Diamonds, whether or not worked, but not mounted or set																									
710210.000	Unsorted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Industrial																									
710221.000	Unworked or simply sawn, cleaved or bruted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Non-industrial																									
710231.000	Unworked or simply sawn, cleaved or bruted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport																									
710310.000	Unworked or simply sawn or roughly shaped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Otherwise worked																									
710391.000	Rubies, sapphires and emeralds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710399.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport																									
710410.000	Piezo-electric quartz		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710420.000	Other, unworked or simply sawn or roughly shaped		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones																									

Tariff Line	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 and Subsequent Years	Remarks
710510.000	Of diamonds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL																							
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form																							
710610.000	Powder		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
710691.000	Unwrought		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7106.92	Semi-manufactured																							
	- Bars, rods, profiles, plates, sheets and strips																							
710692.110	-- Alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710692.190	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710692.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.07																								
710700.000	Base metals clad with silver, not further worked than semi-manufactured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form																							
	Non-monetary																							
710811.000	Powder		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710812.000	Other unwrought forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7108.13	Other semi-manufactured forms																							

Tariff Line	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 and Subsequent Years	Remarks	
710813.010	- Bars, rods, profiles, plates, sheets and strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
710813.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
710820.000	Monetary		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.09																									
710900.000	Base metals or silver, clad with gold, not further worked than semi-manufactured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form																								
	Platinum																								
711011.000	Unwrought or in powder form		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7110.19	Other																								
	- Bars, rods, profiles, plates, sheets and strips																								
711019.110	-- Alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711019.190	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711019.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Palladium																								
711021.000	Unwrought or in powder form		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7110.29	Other																								
711029.100	- Bars, rods, profiles, plates, sheets and strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711029.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Rhodium																								
7110.31	Unwrought or in powder form																								

Tariff Line	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 and Subsequent Years	Remarks			
711031.010	- Powder		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
711031.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7110.39	Other																										
711039.100	- Bars, rods, profiles, plates, sheets and strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
711039.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Iridium, osmium and ruthenium																										
711041.000	Unwrought or in powder form		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7110.49	Other																										
711049.100	- Bars, rods, profiles, plates, sheets and strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
711049.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.11																											
711100.000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal																										
7112.30	Ash containing precious metal or precious metal compounds																										
711230.020	- Of platinum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
711230.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																										
711291.000	Of gold, including metal clad with gold but excluding sweepings containing other precious metals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
711292.000	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
711299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES																								
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal																								
	Of precious metal whether or not plated or clad with precious metal																								
711311.000	Of silver, whether or not plated or clad with other precious metal	5.2 %	4.7 %	4.3 %	3.8 %	3.3 %	2.8 %	2.4 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7113.19	Of other precious metal, whether or not plated or clad with precious metal																								
711319.010	1 Of platinum, whether or not plated or clad with other precious metal	5.2 %	4.7 %	4.3 %	3.8 %	3.3 %	2.8 %	2.4 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
711319.021	- Chains for watches, spectacles or pince-nez and other ornamental chains worn on person	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711319.029	- Other	5.4 %	5.1 %	4.7 %	4.4 %	4.1 %	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
711320.000	Of base metal clad with precious metal	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal																								
	Of precious metal whether or not plated or clad with precious metal																								
711411.000	Of silver, whether or not plated or clad with other precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711419.000	Of other precious metal, whether or not plated or clad with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711420.000	Of base metal clad with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.15	Other articles of precious metal or of metal clad with precious metal																								

Tariff Line	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 and Subsequent Years	Remarks
711510.000	Catalysts in the form of wire cloth or grill, of platinum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)																							
711610.000	Of natural or cultured pearls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
711610.000	Of natural or cultured pearls	5.2 %	4.7 %	4.3 %	3.8 %	3.3 %	2.8 %	2.4 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)																							
711620.100	1 For laboratory or industrial purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
711620.210	- Jewellery and parts thereof	5.2 %	4.7 %	4.3 %	3.8 %	3.3 %	2.8 %	2.4 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711620.290	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.17	Imitation jewellery																							
	Of base metal, whether or not plated with precious metal																							
7117.11	Cuff-links and studs																							
711711.010	1 Made of, or combined with metal plated with precious metal, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711711.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7117.19	Other																							
711719.010	- Plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
711719.010	- Plated with precious metal	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
711719.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
711719.090	- Other	3.7 %	3.5 %	3.2 %	3.0 %	2.8 %	2.5 %	2.3 %	2.1 %	1.9 %	1.6 %	1.4 %	1.2 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
7117.90	Other																								
711790.010	1 Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
711790.010	1 Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal	10.0 %	9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	2 Other																								
711790.021	(1) Of wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711790.022	(2) Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Other																								
711790.023	- Of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
711790.023	- Of plastics	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks
711790.024	-- Plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
711790.024	-- Plated with precious metal	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
711790.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
71.18	Coin																							
711810.000	Coin (other than gold coin), not being legal tender		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7118.90	Other																							
711890.010	- Gold coin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
711890.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION XV BASE METALS AND ARTICLES OF BASE METAL																								
Chapter 72 Iron and steel																								
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM																							
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms																							
7201.10	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus																							
720110.010	- Containing less than 1.2 % by weight of silicon and not more than 0.04 % by weight of phosphorus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
720110.091	-- Containing by weight less than 1.6 % of silicon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720110.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
720120.000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720150.000	Alloy pig iron; spiegeleisen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.02	Ferro-alloys																								
	Ferro-manganese																								
720211.000	Containing by weight more than 2 % of carbon	6.3 %	5.9 %	5.5 %	5.1 %	4.7 %	4.3 %	3.9 %	3.5 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720211.000	Containing by weight more than 2 % of carbon		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
720219.000	Other	6.3 %	5.9 %	5.5 %	5.1 %	4.7 %	4.3 %	3.9 %	3.5 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
720219.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	Ferro-silicon																								
720221.000	Containing by weight more than 55 % of silicon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720229.000	Other	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
720229.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
720230.000	Ferro-silico-manganese	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
720230.000	Ferro-silico-manganese		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China
	Ferro-chromium																								
720241.000	Containing by weight more than 4 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720249.000	Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720249.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
720250.000	Ferro-silico-chromium	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720250.000	Ferro-silico-chromium	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
720250.000	Ferro-silico-chromium		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
7202.60	Ferro-nickel																								
720260.010	- Containing by weight less than 33 % of nickel	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
720260.010	- Containing by weight less than 33 % of nickel		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks	
720260.090	- Other	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
720260.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
720270.000	Ferro-molybdenum	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720270.000	Ferro-molybdenum		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
7202.80	Ferro-tungsten and ferro-silico-tungsten																								
720280.010	1 Ferro-tungsten	2.0 %	1.9 %	1.8 %	1.6 %	1.5 %	1.4 %	1.3 %	1.1 %	1.0 %	0.9 %	0.8 %	0.6 %	0.5 %	0.4 %	0.3 %	0.1 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720280.010	1 Ferro-tungsten		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
720280.020	2 Ferro-silico-tungsten	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720280.020	2 Ferro-silico-tungsten	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China
720280.020	2 Ferro-silico-tungsten		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
720291.000	Ferro-titanium and ferro-silico-titanium	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
720291.000	Ferro-titanium and ferro-silico-titanium		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
720292.000	Ferro-vanadium	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
720292.000	Ferro-vanadium		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
720293.000	Ferro-niobium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7202.99	Other																								
720299.010	- Ferro-phosphorus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720299.090	- Other	2.5 %	2.3 %	2.2 %	2.0 %	1.9 %	1.7 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
720299.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms																								
720310.000	Ferrous products obtained by direct reduction of iron ore		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel																								
720410.000	Waste and scrap of cast iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Waste and scrap of alloy steel																								
720421.000	Of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720429.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720430.000	Waste and scrap of tinned iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other waste and scrap																								
720441.000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720449.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7204.50	Remelting scrap ingots																								
720450.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720450.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel																								
720510.000	Granules		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Powders																								
7205.21	Of alloy steel																								
720521.010	- Containing not less than 1 % but less than 5 % by weight of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720521.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	II.- IRON AND NON-ALLOY STEEL																								
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)																								

Tariff Line	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 and Subsequent Years	Remarks	
7206.10	Ingots																								
720610.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720610.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7206.90	Other																								
720690.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720690.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.07	Semi-finished products of iron or non-alloy steel																								
	Containing by weight less than 0.25 % of carbon																								
720711.000	Of rectangular (including square) cross-section, the width measuring less than twice the thickness		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720712.000	Other, of rectangular (other than square) cross-section		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7207.20	Containing by weight 0.25 % or more of carbon																								
	1 Containing by weight less than 0.6 % of carbon																								
720720.011	- Billets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720720.012	- Slabs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720720.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720720.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated																								
7208.10	In coils, not further worked than hot-rolled, with patterns in relief																								
720810.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	2 Other																								
720810.021	(1) Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720810.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, in coils, not further worked than hot-rolled, pickled																								
7208.25	Of a thickness of 4.75 mm or more																								
	1 Containing by weight less than 0.6 % of carbon																								
720825.011	- Of a thickness of less than 6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720825.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720825.020	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720825.030	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.26	Of a thickness of 3 mm or more but less than 4.75 mm																								
720826.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720826.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720826.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.27	Of a thickness of less than 3 mm																								
720827.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720827.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
720827.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other, in coils, not further worked than hot-rolled																								
7208.36	Of a thickness exceeding 10 mm																								
720836.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720836.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720836.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.37	Of a thickness of 4.75 mm or more but not exceeding 10 mm																								
	1 Containing by weight less than 0.6 % of carbon																								
720837.011	- Of a thickness of less than 6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720837.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720837.020	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720837.030	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.38	Of a thickness of 3 mm or more but less than 4.75 mm																								
720838.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720838.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720838.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.39	Of a thickness of less than 3 mm																								

Tariff Line	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 and Subsequent Years	Remarks
720839.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
720839.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720839.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.40	Not in coils, not further worked than hot-rolled, with patterns in relief																							
720840.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
720840.020	(1) Of a thickness of less than of 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720840.030	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, not in coils, not further worked than hot-rolled																							
7208.51	Of a thickness exceeding 10 mm																							
	1 Containing by weight less than 0.6 % of carbon																							
720851.011	- Of a thickness of not exceeding 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720851.019	- Of a thickness exceeding 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) Having a minimum yield point of 355 MPa																							
720851.021	- Of a thickness of not exceeding 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720851.029	- Of a thickness exceeding 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
720851.031	- Of a thickness of not exceeding 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
720851.039	- Of a thickness exceeding 50 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7208.52	Of a thickness of 4.75 mm or more but not exceeding 10 mm																								
	1 Containing by weight less than 0.6 % of carbon																								
720852.011	- Of a thickness of less than 6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720852.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Having a minimum yield point of 355 MPa																								
720852.021	- Of a thickness of less than 6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720852.029	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
720852.031	- Of a thickness of less than 6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720852.039	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.53	Of a thickness of 3 mm or more but less than 4.75 mm																								
720853.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
720853.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720853.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7208.54	Of a thickness of less than 3 mm																								
720854.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks
720854.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720854.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated																							
	In coils, not further worked than cold-rolled (cold-reduced)																							
7209.15	Of a thickness of 3 mm or more																							
720915.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
720915.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720915.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7209.16	Of a thickness exceeding 1 mm but less than 3 mm																							
720916.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
720916.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720916.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7209.17	Of a thickness of 0.5 mm or more but not exceeding 1 mm																							
720917.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
720917.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720917.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
7209.18	Of a thickness of less than 0.5 mm																									
720918.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Other																									
720918.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720918.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Not in coils, not further worked than cold-rolled (cold-reduced)																									
7209.25	Of a thickness of 3 mm or more																									
720925.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
720925.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720925.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7209.26	Of a thickness exceeding 1 mm but less than 3 mm																									
720926.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
720926.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720926.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7209.27	Of a thickness of 0.5 mm or more but not exceeding 1 mm																									
720927.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																									
720927.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
720927.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7209.28	Of a thickness of less than 0.5 mm																							
720928.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
720928.021	(1) Having a minimum yield point of 275 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720928.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
720990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated																							
	Plated or coated with tin																							
721011.000	Of a thickness of 0.5 mm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721012.000	Of a thickness of less than 0.5 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721020.000	Plated or coated with lead, including terne-plate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7210.30	Electrolytically plated or coated with zinc																							
721030.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
721030.021	(1) Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721030.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Otherwise plated or coated with zinc																							
721041.000	Corrugated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7210.49	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
721049.010	- Hot-dip galvanized, of plated or coated layers undergone a homogeneous alloying process (containing by weight of 7 % or more of iron in the entire layers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721049.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides																								
721050.010	- Tinfree steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721050.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Plated or coated with aluminium																								
721061.000	Plated or coated with aluminium-zinc alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721069.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721070.000	Painted, varnished or coated with plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7210.90	Other																								
721090.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721090.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated																								
	Not further worked than hot-rolled																								
7211.13	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief																								
721113.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
721113.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721113.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
7211.14	Other, of a thickness of 4.75 mm or more																								
721114.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
721114.021	(1) Having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721114.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7211.19	Other																								
721119.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
721119.021	(1) Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721119.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Not further worked than cold-rolled (cold-reduced)																								
721123.000	Containing by weight less than 0.25 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7211.29	Other																								
721129.010	1 Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721129.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated																								
721210.000	Plated or coated with tin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7212.20	Electrolytically plated or coated with zinc																								

Tariff Line	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 and Subsequent Years	Remarks	
721220.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
721220.021	(1) Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721220.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721230.000	Otherwise plated or coated with zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721240.000	Painted, varnished or coated with plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7212.50	Otherwise plated or coated																								
721250.010	- Tinfree steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721250.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7212.60	Clad																								
721260.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721260.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel																								
721310.000	Containing indentations, ribs, grooves or other deformations produced during the rolling process		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721320.000	Other, of free-cutting steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
7213.91	Of circular cross-section measuring less than 14 mm in diameter																								
	1 Containing by weight less than 0.6 % of carbon																								
	- Containing by weight less than 0.25 % of carbon																								

Tariff Line	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 and Subsequent Years	Remarks	
721391.011	-- Measuring less than 6 mm in diameter		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
721391.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721391.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721391.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7213.99	Other																								
721399.020	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721399.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling																								
721410.000	Forged		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721420.000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721430.000	Other, of free-cutting steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
7214.91	Of rectangular (other than square) cross-section																								
721491.020	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721491.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7214.99	Other																								
721499.020	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721499.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.15	Other bars and rods of iron or non-alloy steel																								

Tariff Line	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 and Subsequent Years	Remarks	
721510.000	Of free-cutting steel, not further worked than cold-formed or cold-finished		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7215.50	Other, not further worked than cold-formed or cold-finished																								
	1 Containing by weight less than 0.6 % of carbon																								
721550.010	- Containing by weight less than 0.25 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721550.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721550.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7215.90	Other																								
721590.010	1 Containing by weight less than 0.6 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721590.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.16	Angles, shapes and sections of iron or non-alloy steel																								
721610.000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm																								
721621.000	L sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721622.000	T sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more																								
721631.000	U sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721632.000	I sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721633.000	H sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721640.000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
721650.000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Angles, shapes and sections, not further worked than cold-formed or cold-finished																								
721661.000	Obtained from flat-rolled products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721669.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
721691.000	Cold-formed or cold-finished from flat-rolled products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.17	Wire of iron or non-alloy steel																								
7217.10	Not plated or coated, whether or not polished																								
	1 Containing by weight less than 0.6 % of carbon																								
721710.010	- Containing by weight less than 0.25 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721710.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721710.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7217.20	Plated or coated with zinc																								
	1 Containing by weight less than 0.6 % of carbon																								
	- Containing by weight less than 0.25 % of carbon																								
721720.010	-- Of any cross sectional dimension not exceeding 1.5 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721720.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721720.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721720.099	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
7217.30	Plated or coated with other base metals																							
	1 Containing by weight less than 0.6 % of carbon																							
	- Containing by weight less than 0.25 % of carbon																							
721730.011	-- Solid wire for gas sealed arc welding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721730.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721730.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721730.099	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7217.90	Other																							
	1 Containing by weight less than 0.6 % of carbon																							
721790.011	- Containing by weight less than 0.25 % of carbon		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721790.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721790.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	III.- STAINLESS STEEL																							
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel																							
721810.000	Ingots and other primary forms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
721891.000	Of rectangular (other than square) cross-section		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721899.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more																							
	Not further worked than hot-rolled, in coils																							

Tariff Line	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 and Subsequent Years	Remarks	
721911.000	Of a thickness exceeding 10 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7219.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm																								
721912.010	- Of chrome series, not containing nickel, whether or not containing other elements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7 % of nickel																								
721912.025	--- Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721912.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721912.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7219.13	Of a thickness of 3 mm or more but less than 4.75 mm																								
721913.010	- Of chrome series, not containing nickel, whether or not containing other elements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7 % of nickel																								
721913.025	---Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721913.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721913.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721914.000	Of a thickness of less than 3 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Not further worked than hot-rolled, not in coils																								
721921.000	Of a thickness exceeding 10 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
721922.000	Of a thickness of 4.75 mm or more but not exceeding 10 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721923.000	Of a thickness of 3 mm or more but less than 4.75 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721924.000	Of a thickness of less than 3 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Not further worked than cold-rolled (cold-reduced)																								
721931.000	Of a thickness of 4.75 mm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7219.32	Of a thickness of 3 mm or more but less than 4.75 mm																								
721932.010	- Of chrome series, not containing nickel, whether or not containing other elements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7 % of nickel																								
721932.025	--- Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721932.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721932.022	-- Containing by weight 7 % or more but less than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721932.023	-- Containing by weight more than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7219.33	Of a thickness exceeding 1 mm but less than 3 mm																								
	- Of chrome series, not containing nickel, whether or not containing other elements																								
721933.011	-- Containing by weight less than 12 % of chromium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721933.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								

Tariff Line	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 and Subsequent Years	Remarks	
	-- Containing by weight less than 7 % of nickel																								
721933.025	--- Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721933.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721933.022	-- Containing by weight 7 % or more but less than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721933.023	-- Containing by weight 10 % or more of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1 mm																								
	- Of chrome series, not containing nickel, whether or not containing other elements																								
721934.011	-- Containing by weight less than 12 % of chromium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721934.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7 % of nickel																								
721934.025	--- Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721934.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721934.022	-- Containing by weight 7 % or more but less than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721934.023	-- Containing by weight 10 % or more of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7219.35	Of a thickness of less than 0.5 mm																								
721935.010	- Of chrome series, not containing nickel, whether or not containing other elements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								

Tariff Line	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 and Subsequent Years	Remarks	
	-- Containing by weight less than 7 % of nickel																								
721935.025	--- Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721935.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721935.022	-- Containing by weight 7 % or more but less than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721935.023	-- Containing by weight 10 % or more of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
721990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm																								
	Not further worked than hot-rolled																								
722011.000	Of a thickness of 4.75 mm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722012.000	Of a thickness of less than 4.75 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7220.20	Not further worked than cold-rolled (cold-reduced)																								
722020.010	- Of chrome series, not containing nickel, whether or not containing other elements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7 % of nickel																								
722020.025	--- Containing by weight not exceeding 6 % of nickel and 3 % or more of Manganese		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722020.026	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722020.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.21																									

Tariff Line	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 and Subsequent Years	Remarks		
722100.000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel																									
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded																									
722211.000	Of circular cross-section		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722220.000	Bars and rods, not further worked than cold-formed or cold-finished		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722230.000	Other bars and rods		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722240.000	Angles, shapes and sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.23																										
722300.000	Wire of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL																									
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel																									
7224.10	Ingots and other primary forms																									
722410.010	1 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722410.020	2 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722410.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7224.90	Other																									
722490.010	1 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
722490.020	2 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722490.030	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more																								
	Of silicon-electrical steel																								
722511.000	Grain-oriented		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7225.30	Other, not further worked than hot-rolled, in coils																								
722530.100	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722530.200	2 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722530.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7225.40	Other, not further worked than hot-rolled, not in coils																								
722540.100	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722540.200	2 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722540.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7225.50	Other, not further worked than cold-rolled (cold-reduced)																								
722550.100	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722550.200	2 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722550.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
	Other																									
7225.91	Electrolytically plated or coated with zinc																									
722591.100	1 Bimetal, clad or combined, containing by weight more than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
722591.200	2 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722591.300	3 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722591.900	4 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7225.92	Otherwise plated or coated with zinc																									
722592.100	1 Bimetal, clad or combined, containing by weight more than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722592.200	2 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722592.300	3 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722592.900	4 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7225.99	Other																									
722599.100	1 Bimetal, clad or combined, containing by weight more than 10 % of nickel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722599.200	2 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722599.300	3 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722599.900	4 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm																									
	Of silicon-electrical steel																									

Tariff Line	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 and Subsequent Years	Remarks	
722611.000	Grain-oriented		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
722619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722620.000	Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
7226.91	Not further worked than hot-rolled																								
722691.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722691.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7226.92	Not further worked than cold-rolled (cold-reduced)																								
722692.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722692.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7226.99	Other																								
	1 Bimetal, clad or combined, containing by weight more than 10 % of nickel																								
722699.110	- Plated or coated with zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722699.190	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722699.200	2 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722699.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel																								
722710.000	Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
722720.000	Of silico-manganese steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7227.90	Other																								
722790.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722790.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel																								
722810.000	Bars and rods, of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722820.000	Bars and rods, of silico-manganese steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded																								
722830.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722830.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7228.40	Other bars and rods, not further worked than forged																								
722840.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722840.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished																								
722850.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722850.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7228.60	Other bars and rods																								

Tariff Line	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 and Subsequent Years	Remarks	
722860.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722860.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7228.70	Angles, shapes and sections																								
722870.010	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722870.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722880.000	Hollow drill bars and rods		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
72.29	Wire of other alloy steel																								
722920.000	Of silico-manganese steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7229.90	Other																								
722990.100	1 Of alloy tool steel, containing by weight not less than 0.5 %, separately or together, of tungsten or molybdenum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722990.200	2 Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
722990.910	- Solid wire for gas sealed arc welding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
722990.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 73 Articles of iron or steel																								
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel																								
7301.10	Sheet piling																								
730110.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
730110.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730120.000	Angles, shapes and sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails																								
730210.000	Rails		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730230.000	Switch blades, crossing frogs, point rods and other crossing pieces		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730240.000	Fish-plates and sole plates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.03																									
730300.000	Tubes, pipes and hollow profiles, of cast iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
730300.000	Tubes, pipes and hollow profiles, of cast iron	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel																								
	Line pipe of a kind used for oil or gas pipelines																								
730411.000	Of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7304.19	Other																								
730419.100	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730419.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas																									
730422.000	Drill pipe of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7304.23	Other drill pipe																									
730423.010	- Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730423.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730424.000	Other, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7304.29	Other																									
730429.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730429.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, of circular cross-section, of iron or non-alloy steel																									
7304.31	Cold-drawn or cold-rolled (cold-reduced)																									
730431.010	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730431.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7304.39	Other																									
730439.010	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730439.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, of circular cross-section, of stainless steel																									
7304.41	Cold-drawn or cold-rolled (cold-reduced)																									
730441.010	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730441.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7304.49	Other																									

Tariff Line	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 and Subsequent Years	Remarks	
730449.010	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730449.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, of circular cross-section, of other alloy steel																								
7304.51	Cold-drawn or cold-rolled (cold-reduced)																								
730451.010	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730451.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7304.59	Other																								
730459.010	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730459.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7304.90	Other																								
730490.050	1 Drill pipe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
730490.030	(1) Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730490.040	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel																								
	Line pipe of a kind used for oil or gas pipelines																								
7305.11	Longitudinally submerged arc welded																								
730511.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730511.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7305.12	Other, longitudinally welded																								

Tariff Line	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 and Subsequent Years	Remarks	
730512.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730512.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7305.19	Other																								
730519.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730519.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7305.20	Casing of a kind used in drilling for oil or gas																								
730520.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730520.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, welded																								
7305.31	Longitudinally welded																								
730531.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730531.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7305.39	Other																								
730539.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730539.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7305.90	Other																								
730590.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730590.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel																								
	Line pipe of a kind used for oil or gas pipelines																								

Tariff Line	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 and Subsequent Years	Remarks	
730611.000	Welded, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7306.19	Other																								
730619.100	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730619.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Casing and tubing of a kind used in drilling for oil or gas																								
730621.000	Welded, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7306.29	Other																								
730629.100	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730629.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel																								
	- Carbon steel pipes for ordinary piping																								
730630.011	-- Plated or coated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730630.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Carbon steel tubes for general structural purposes																								
730630.021	-- Plated or coated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730630.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730630.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730640.000	Other, welded, of circular cross-section, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730650.000	Other, welded, of circular cross-section, of other alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, welded, of non-circular cross-section																								
7306.61	Of square or rectangular cross-section																								

Tariff Line	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 and Subsequent Years	Remarks
730661.100	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
730661.910	- With any side of 200 mm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730661.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7306.69	Of other non-circular cross-section																							
730669.100	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730669.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7306.90	Other																							
730690.010	1 Of alloy steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730690.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel																							
	Cast fittings																							
730711.000	Of non-malleable cast iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, of stainless steel																							
730721.000	Flanges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730722.000	Threaded elbows, bends and sleeves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730723.000	Butt welding fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
730729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
730791.000	Flanges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
730792.000	Threaded elbows, bends and sleeves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730793.000	Butt welding fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730799.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel																								
730810.000	Bridges and bridge-sections		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730820.000	Towers and lattice masts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730830.000	Doors, windows and their frames and thresholds for doors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730840.000	Equipment for scaffolding, shuttering, propping or pit-propping		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7308.90	Other																								
730890.010	- Structures and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
730890.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
73.09																									
730900.000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
730900.000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	

Tariff Line	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 and Subsequent Years	Remarks	
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment																								
731010.000	Of a capacity of 50 l or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of a capacity of less than 50 l																								
731021.000	Cans which are to be closed by soldering or crimping		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7310.29	Other																								
731029.010	- Cans used as sales packings for foodstuffs and beverages		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731029.010	- Cans used as sales packings for foodstuffs and beverages	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
731029.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731029.090	- Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
73.11																									
731100.000	Containers for compressed or liquefied gas, of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731100.000	Containers for compressed or liquefied gas, of iron or steel	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated																								

Tariff Line	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 and Subsequent Years	Remarks		
7312.10	Stranded wire, ropes and cables																									
731210.010	- Stranded wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Ropes and cables																									
731210.091	-- Of a cross-section dimension exceeding 3 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731210.092	-- Of a cross-section dimension not exceeding 3 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.13																										
731300.000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel																									
	Woven cloth																									
731412.000	Endless bands for machinery, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731414.000	Other woven cloth, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731419.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731420.000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other grill, netting and fencing, welded at the intersection																									
731431.000	Plated or coated with zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731439.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other cloth, grill, netting and fencing																									
731441.000	Plated or coated with zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
731442.000	Coated with plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
731449.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731450.000	Expanded metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.15	Chain and parts thereof, of iron or steel																								
	Articulated link chain and parts thereof																								
731511.000	Roller chain		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731512.000	Other chain		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731519.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731520.000	Skid chain		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other chain																								
731581.000	Stud-link		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731582.000	Other, welded link		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731589.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731590.000	Other parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.16																									
731600.000	Anchors, grapnels and parts thereof, of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.17																									
731700.000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel																								

Tariff Line	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 and Subsequent Years	Remarks	
	Threaded articles																								
731811.000	Coach screws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731812.000	Other wood screws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731813.000	Screw hooks and screw rings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731814.000	Self-tapping screws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731814.000	Self-tapping screws	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
7318.15	Other screws and bolts, whether or not with their nuts or washers																								
	- Bolts																								
731815.011	-- Of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731815.011	-- Of stainless steel	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
731815.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731815.019	-- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
731815.090	- Screws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
731815.090	- Screws	2.8 %	2.6 %	2.5 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.4 %	1.2 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
7318.16	Nuts																								
731816.010	- Of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731816.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731816.090	- Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
731819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731819.000	Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Non-threaded articles																								
731821.000	Spring washers and other lock washers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731821.000	Spring washers and other lock washers	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
731822.000	Other washers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731822.000	Other washers	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks
731823.000	Rivets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731824.000	Cotters and cotter-pins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731829.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
731829.000	Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included																							
731940.000	Safety pins and other pins		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
731990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.20	Springs and leaves for springs, of iron or steel																							
7320.10	Leaf-springs and leaves therefor																							
732010.010	1 Chassis springs and leaves therefor, for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732010.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7320.20	Helical springs																							
732020.010	1 Chassis springs for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732020.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
732020.090	2 Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
7320.90	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
732090.010	1 Chassis springs for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732090.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel																								
	Cooking appliances and plate warmers																								
732111.000	For gas fuel or for both gas and other fuels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732112.000	For liquid fuel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732119.000	Other, including appliances for solid fuel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other appliances																								
732181.000	For gas fuel or for both gas and other fuels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732182.000	For liquid fuel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732189.000	Other, including appliances for solid fuel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel																								
	Radiators and parts thereof																								
732211.000	Of cast iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel																								
732310.000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
732391.000	Of cast iron, not enamelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732392.000	Of cast iron, enamelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732393.000	Of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732394.000	Of iron (other than cast iron) or steel, enamelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732399.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.24	Sanitary ware and parts thereof, of iron or steel																								
732410.000	Sinks and wash basins, of stainless steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Baths																								
732421.000	Of cast iron, whether or not enamelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732429.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
732490.000	Other, including parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
73.25	Other cast articles of iron or steel																								
732510.000	Of non-malleable cast iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
732591.000	Grinding balls and similar articles for mills		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7325.99	Other																								
732599.010	- Of iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
732599.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
73.26	Other articles of iron or steel																									
	Forged or stamped, but not further worked																									
732611.000	Grinding balls and similar articles for mills		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
732619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
732620.000	Articles of iron or steel wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7326.90	Other																									
732690.010	- Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Other																									
732690.030	-- Of cast articles of iron, including worked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
732690.090	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 74 Copper and articles thereof																										
74.01																										
7401.00	Copper mattes; cement copper (precipitated copper)																									
740100.010	- Copper mattes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
740100.020	- Cement copper (precipitated copper)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
74.02																										
7402.00	Unrefined copper; copper anodes for electrolytic refining																									
740200.010	- Not more than 475 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
740200.020	- More than 475 yen/kg but not more than 490 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
740200.030	- More than 490 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.03	Refined copper and copper alloys, unwrought																								
	Refined copper																								
7403.11	Cathodes and sections of cathodes																								
740311.010	- Not more than 485 yen/kg in value for customs duty	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740311.010	- Not more than 485 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740311.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)x 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)x 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)x 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)x 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)x 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)x 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)x 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)x 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)x 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)x 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)x 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)x 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)x 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)x 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740311.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740311.030	- More than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7403.12	Wire-bars																								
740312.010	- Not more than 485 yen/kg in value for customs duty	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
740312.010	- Not more than 485 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740312.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)x 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)x 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)x 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)x 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)x 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)x 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)x 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)x 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)x 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)x 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)x 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)x 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)x 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)x 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740312.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740312.030	- More than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7403.13	Billets																								
740313.010	- Not more than 485 yen/kg in value for customs duty	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740313.010	- Not more than 485 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740313.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)x 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)x 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)x 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)x 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)x 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)x 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)x 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)x 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)x 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)x 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)x 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)x 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)x 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)x 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
740313.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
740313.030	- More than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
7403.19	Other																									
	- Not more than 485 yen/kg in value for customs duty																									
740319.011	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
740319.011	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
740319.019	-- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand	
740319.019	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty																									
740319.021	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)x 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)x 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)x 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)x 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)x 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)x 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)x 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)x 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)x 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)x 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)x 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)x 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)x 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)x 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740319.021	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	

Tariff Line	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 and Subsequent Years	Remarks	
740319.029	-- Other	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)x 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)x 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)x 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)x 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)x 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)x 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)x 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)x 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)x 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)x 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)x 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)x 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)x 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)x 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740319.029	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	- More than 500 yen/kg in value for customs duty																								
740319.031	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
740319.039	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Copper alloys																								
740321.000	Copper-zinc base alloys (brass)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7403.22	Copper-tin base alloys (bronze)																								
740322.010	- Not more than 485 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
740322.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
740322.030	- More than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7403.29	Other copper alloys (other than master alloys of heading 74.05)																								
	- Not more than 485 yen/kg in value for customs duty																								
740329.011	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
740329.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty																									
740329.021	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
740329.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- More than 500 yen/kg in value for customs duty																									
740329.031	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
740329.039	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.04																										
7404.00	Copper waste and scrap																									
740400.010	- Unalloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Of copper alloys																									
740400.091	-- Of copper-zinc base alloys (brass) or copper-tin base alloys (bronze)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
740400.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.05																										
740500.000	Master alloys of copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.06	Copper powders and flakes																									
740610.000	Powders of non-lamellar structure		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740610.000	Powders of non-lamellar structure	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	

Tariff Line	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 and Subsequent Years	Remarks	
740620.000	Powders of lamellar structure; flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
740620.000	Powders of lamellar structure; flakes	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
74.07	Copper bars, rods and profiles																								
740710.000	Of refined copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740710.000	Of refined copper	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of copper alloys																								
740721.000	Of copper-zinc base alloys (brass)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740721.000	Of copper-zinc base alloys (brass)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
7407.29	Other																								
740729.100	1 Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
740729.910	- Of copper-tin base alloys (bronze)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740729.910	- Of copper-tin base alloys (bronze)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
740729.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
740729.990	- Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
74.08	Copper wire																								
	Of refined copper																								
740811.000	Of which the maximum cross-sectional dimension exceeds 6 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740811.000	Of which the maximum cross-sectional dimension exceeds 6 mm	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740819.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of copper alloys																								
740821.000	Of copper-zinc base alloys (brass)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740821.000	Of copper-zinc base alloys (brass)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740822.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7408.29	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
740829.010	- Of copper-tin base alloys (bronze)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740829.010	- Of copper-tin base alloys (bronze)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740829.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740829.090	- Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm																								
	Of refined copper																								
740911.000	In coils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740911.000	In coils	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740919.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of copper-zinc base alloys (brass)																								

Tariff Line	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 and Subsequent Years	Remarks		
740921.000	In coils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
740921.000	In coils	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740929.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Of copper-tin base alloys (bronze)																									
740931.000	In coils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740931.000	In coils	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740939.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
740939.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
740940.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
740940.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
740990.000	Of other copper alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
740990.000	Of other copper alloys		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm																								
	Not backed																								
741011.000	Of refined copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
741011.000	Of refined copper	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
741012.000	Of copper alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
741012.000	Of copper alloys	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Backed																								
741021.000	Of refined copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
741021.000	Of refined copper	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
741022.000	Of copper alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
741022.000	Of copper alloys	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
74.11	Copper tubes and pipes																								
741110.000	Of refined copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
741110.000	Of refined copper	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Of copper alloys																								
741121.000	Of copper-zinc base alloys (brass)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
741121.000	Of copper-zinc base alloys (brass)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
741122.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
741122.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
741129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
741129.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)																								
741210.000	Of refined copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
741220.000	Of copper alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.13																								
741300.000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper																							
741510.000	Nails and tacks, drawing pins, staples and similar articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other articles, not threaded																							
741521.000	Washers (including spring washers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
741529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other threaded articles																							
741533.000	Screws; bolts and nuts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
741539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper																							
741810.000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
741820.000	Sanitary ware and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
74.19	Other articles of copper																							
741910.000	Chain and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
741991.000	Cast, moulded, stamped or forged, but not further worked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7419.99	Other																								
741999.010	- Plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
741999.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 75 Nickel and articles thereof																									
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy																								
750110.000	Nickel mattes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy																								
750120.100	1 Nickel oxide sinters containing by weight not less than 88 % of nickel	11.7 % or 44 yen/kg, whichever is the less	11.0 % or 41.25 yen/kg, whichever is the less	10.2 % or 38.50 yen/kg, whichever is the less	9.5 % or 35.75 yen/kg, whichever is the less	8.8 % or 33 yen/kg, whichever is the less	8.0 % or 30.25 yen/kg, whichever is the less	7.3 % or 27.50 yen/kg, whichever is the less	6.6 % or 24.75 yen/kg, whichever is the less	5.9 % or 22 yen/kg, whichever is the less	5.1 % or 19.25 yen/kg, whichever is the less	4.4 % or 16.50 yen/kg, whichever is the less	3.7 % or 13.75 yen/kg, whichever is the less	2.9 % or 11 yen/kg, whichever is the less	2.2 % or 8.25 yen/kg, whichever is the less	1.5 % or 5.50 yen/kg, whichever is the less	0.7 % or 2.75 yen/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
750120.100	1 Nickel oxide sinters containing by weight not less than 88 % of nickel		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																								
750120.210	(1) Nickel oxide, containing by weight not more than 1.5 % of copper	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
750120.210	(1) Nickel oxide, containing by weight not more than 1.5 % of copper		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
750120.290	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
75.02	Unwrought nickel																								

Tariff Line	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 and Subsequent Years	Remarks	
750210.000	Nickel, not alloyed	11.7 % or 44 yen/kg, whichever is the less	11.0 % or 41.25 yen/kg, whichever is the less	10.2 % or 38.50 yen/kg, whichever is the less	9.5 % or 35.75 yen/kg, whichever is the less	8.8 % or 33 yen/kg, whichever is the less	8.0 % or 30.25 yen/kg, whichever is the less	7.3 % or 27.50 yen/kg, whichever is the less	6.6 % or 24.75 yen/kg, whichever is the less	5.9 % or 22 yen/kg, whichever is the less	5.1 % or 19.25 yen/kg, whichever is the less	4.4 % or 16.50 yen/kg, whichever is the less	3.7 % or 13.75 yen/kg, whichever is the less	2.9 % or 11 yen/kg, whichever is the less	2.2 % or 8.25 yen/kg, whichever is the less	1.5 % or 5.50 yen/kg, whichever is the less	0.7 % or 2.75 yen/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
750210.000	Nickel, not alloyed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
7502.20	Nickel alloys																								
750220.010	1 Containing by weight less than 50 % of nickel and not less than 10 % of cobalt		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
750220.090	2 Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
750220.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
75.03																									
750300.000	Nickel waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
75.04																									
7504.00	Nickel powders and flakes																								
750400.100	1 Intended for use in the manufacture of getters for vacuum tubes, alkaline accumulators or welding fluxes or in powder metallurgy		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
750400.210	(1) Of nickel, not alloyed	41 yen/kg	38.44 yen/kg	35.88 yen/kg	33.31 yen/kg	30.75 yen/kg	28.19 yen/kg	25.63 yen/kg	23.06 yen/kg	20.50 yen/kg	17.94 yen/kg	15.38 yen/kg	12.81 yen/kg	10.25 yen/kg	7.69 yen/kg	5.13 yen/kg	2.56 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
750400.210	(1) Of nickel, not alloyed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
750400.220	(2) Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
750400.220	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
75.05	Nickel bars, rods, profiles and wire																								
	Bars, rods and profiles																								
750511.000	Of nickel, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
750512.000	Of nickel alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Wire																								
750521.000	Of nickel, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
750522.000	Of nickel alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
75.06	Nickel plates, sheets, strip and foil																								
7506.10	Of nickel, not alloyed																								
750610.100	1 Intended for use in the manufacture of getters for vacuum tubes or alkaline accumulators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
750610.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
750620.000	Of nickel alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)																								
	Tubes and pipes																								
750711.000	Of nickel, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
750712.000	Of nickel alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
750720.000	Tube or pipe fittings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
75.08	Other articles of nickel																								
750810.000	Cloth, grill and netting, of nickel wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
750890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
750890.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
Chapter 76 Aluminium and articles thereof																									
76.01	Unwrought aluminium																								
760110.000	Aluminium, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
760120.000	Aluminium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
76.02																									
7602.00	Aluminium waste and scrap																								
760200.010	- Of aluminium, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
760200.090	- Of aluminium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
76.03	Aluminium powders and flakes																								
760310.000	Powders of non-lamellar structure		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
760310.000	Powders of non-lamellar structure	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks
760320.000	Powders of lamellar structure; flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
76.04	Aluminium bars, rods and profiles																							
760410.000	Of aluminium, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
760410.000	Of aluminium, not alloyed	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Of aluminium alloys																							
760421.000	Hollow profiles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
760421.000	Hollow profiles	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
760429.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
760429.000	Other	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
76.05	Aluminium wire																							
	Of aluminium, not alloyed																							
760511.000	Of which the maximum cross-sectional dimension exceeds 7 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
760519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks		
760519.000	Other	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Of aluminium alloys																									
760521.000	Of which the maximum cross-sectional dimension exceeds 7 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
760521.000	Of which the maximum cross-sectional dimension exceeds 7 mm	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
760529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
760529.000	Other	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm																									
	Rectangular (including square)																									
760611.000	Of aluminium, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
760611.000	Of aluminium, not alloyed	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
7606.12	Of aluminium alloys																									
	1 For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3 m, plates and sheets for aircraft, clad and polished																									
760612.010	- For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3 m		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
760612.020	- Plates and sheets for aircraft, clad and polished		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
760612.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
760612.090	2 Other	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Other																								
760691.000	Of aluminium, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
760691.000	Of aluminium, not alloyed	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
7606.92	Of aluminium alloys																								
	1 For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3 m, plates and sheets for aircraft, clad and polished																								
760692.010	- For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3 m		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
760692.020	- Plates and sheets for aircraft, clad and polished		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
760692.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
760692.090	2 Other	2.0 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm																								
	Not backed																								
760711.000	Rolled but not further worked	7.5 %	7.0 %	6.6 %	6.1 %	5.6 %	5.2 %	4.7 %	4.2 %	3.8 %	3.3 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free		
760719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
760719.000	Other	7.5 %	7.0 %	6.6 %	6.1 %	5.6 %	5.2 %	4.7 %	4.2 %	3.8 %	3.3 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
760720.000	Backed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
760720.000	Backed	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
76.08	Aluminium tubes and pipes																								
760810.000	Of aluminium, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
760810.000	Of aluminium, not alloyed	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
760820.000	Of aluminium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
760820.000	Of aluminium alloys	7.5 %	6.8 %	6.1 %	5.5 %	4.8 %	4.1 %	3.4 %	2.7 %	2.0 %	1.4 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
76.09																									
760900.000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
760900.000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures																								
761010.000	Doors, windows and their frames and thresholds for doors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
761090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
761090.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
76.11																									
761100.000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment																								

Tariff Line	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 and Subsequent Years	Remarks	
761210.000	Collapsible tubular containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
761210.000	Collapsible tubular containers	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
761290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
761290.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
76.13																									
761300.000	Aluminium containers for compressed or liquefied gas		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
761300.000	Aluminium containers for compressed or liquefied gas	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated																								
761410.000	With steel core		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
761490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium																								
761510.000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
761520.000	Sanitary ware and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
76.16	Other articles of aluminium																									
761610.000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
761610.000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Other																									
761691.000	Cloth, grill, netting and fencing, of aluminium wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
761691.000	Cloth, grill, netting and fencing, of aluminium wire	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
761699.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Chapter 78 Lead and articles thereof																									
78.01	Unwrought lead																									
7801.10	Refined lead																									
780110.010	- Not more than 172 yen/kg in value for customs duty	2.70 yen/kg	2.53 yen/kg	2.36 yen/kg	2.19 yen/kg	2.03 yen/kg	1.86 yen/kg	1.69 yen/kg	1.52 yen/kg	1.35 yen/kg	1.18 yen/kg	1.01 yen/kg	0.84 yen/kg	0.68 yen/kg	0.51 yen/kg	0.34 yen/kg	0.17 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
780110.010	- Not more than 172 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
780110.020	- More than 172 yen/kg but not more than 180 yen/kg in value for customs duty	2.70 yen/kg or (180 yen - the value for customs duty)/kg, whichever is the less	2.53 yen/kg or ((180 yen - the value for customs duty) x 15/16)/kg, whichever is the less	2.36 yen/kg or ((180 yen - the value for customs duty) x 14/16)/kg, whichever is the less	2.19 yen/kg or ((180 yen - the value for customs duty) x 13/16)/kg, whichever is the less	2.03 yen/kg or ((180 yen - the value for customs duty) x 12/16)/kg, whichever is the less	1.86 yen/kg or ((180 yen - the value for customs duty) x 11/16)/kg, whichever is the less	1.69 yen/kg or ((180 yen - the value for customs duty) x 10/16)/kg, whichever is the less	1.52 yen/kg or ((180 yen - the value for customs duty) x 9/16)/kg, whichever is the less	1.35 yen/kg or ((180 yen - the value for customs duty) x 8/16)/kg, whichever is the less	1.18 yen/kg or ((180 yen - the value for customs duty) x 7/16)/kg, whichever is the less	1.01 yen/kg or ((180 yen - the value for customs duty) x 6/16)/kg, whichever is the less	0.84 yen/kg or ((180 yen - the value for customs duty) x 5/16)/kg, whichever is the less	0.68 yen/kg or ((180 yen - the value for customs duty) x 4/16)/kg, whichever is the less	0.51 yen/kg or ((180 yen - the value for customs duty) x 3/16)/kg, whichever is the less	0.34 yen/kg or ((180 yen - the value for customs duty) x 2/16)/kg, whichever is the less	0.17 yen/kg or ((180 yen - the value for customs duty) x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
780110.020	- More than 172 yen/kg but not more than 180 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
780110.030	- More than 180 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
7801.91	Containing by weight antimony as the principal other element																								
	1 Containing by weight more than 95 % of lead and used for electrolytic refining																								
780191.010	- Not more than 165.37 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780191.020	- More than 165.37 yen/kg but not more than 170 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780191.030	- More than 170 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780191.040	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7801.99	Other																								
780199.100	1 Alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff Line	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 and Subsequent Years	Remarks	
	(1) Containing by weight more than 95 % of lead and used for electrolytic refining																								
780199.211	- Not more than 165.37 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780199.212	- More than 165.37 yen/kg but not more than 170 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780199.219	- More than 170 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
780199.221	- Not more than 172 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780199.222	- More than 172 yen/kg but not more than 180 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780199.223	- More than 180 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
78.02																									
780200.000	Lead waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes																								
	Plates, sheets, strip and foil																								
780411.000	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780419.000	Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
780419.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
780420.000	Powders and flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
78.06																									

Tariff Line	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 and Subsequent Years	Remarks	
7806.00	Other articles of lead																								
780600.100	1 Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
780600.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 79 Zinc and articles thereof																								
79.01	Unwrought zinc																								
	Zinc, not alloyed																								
7901.11	Containing by weight 99.99 % or more of zinc																								
790111.010	- Not more than 242 yen/kg in value for customs duty	4.30 yen/kg	4.03 yen/kg	3.76 yen/kg	3.49 yen/kg	3.23 yen/kg	2.96 yen/kg	2.69 yen/kg	2.42 yen/kg	2.15 yen/kg	1.88 yen/kg	1.61 yen/kg	1.34 yen/kg	1.08 yen/kg	0.81 yen/kg	0.54 yen/kg	0.27 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
790111.010	- Not more than 242 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
790111.020	- More than 242 yen/kg but not more than 250 yen/kg in value for customs duty	4.30 yen/kg or (250 yen - the value for customs duty)/kg, whichever is the less	4.03 yen/kg or ((250 yen - the value for customs duty) x 15/16)/kg, whichever is the less	3.76 yen/kg or ((250 yen - the value for customs duty) x 14/16)/kg, whichever is the less	3.49 yen/kg or ((250 yen - the value for customs duty) x 13/16)/kg, whichever is the less	3.23 yen/kg or ((250 yen - the value for customs duty) x 12/16)/kg, whichever is the less	2.96 yen/kg or ((250 yen - the value for customs duty) x 11/16)/kg, whichever is the less	2.69 yen/kg or ((250 yen - the value for customs duty) x 10/16)/kg, whichever is the less	2.42 yen/kg or ((250 yen - the value for customs duty) x 9/16)/kg, whichever is the less	2.15 yen/kg or ((250 yen - the value for customs duty) x 8/16)/kg, whichever is the less	1.88 yen/kg or ((250 yen - the value for customs duty) x 7/16)/kg, whichever is the less	1.61 yen/kg or ((250 yen - the value for customs duty) x 6/16)/kg, whichever is the less	1.34 yen/kg or ((250 yen - the value for customs duty) x 5/16)/kg, whichever is the less	1.08 yen/kg or ((250 yen - the value for customs duty) x 4/16)/kg, whichever is the less	0.81 yen/kg or ((250 yen - the value for customs duty) x 3/16)/kg, whichever is the less	0.54 yen/kg or ((250 yen - the value for customs duty) x 2/16)/kg, whichever is the less	0.27 yen/kg or ((250 yen - the value for customs duty) x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
790111.020	- More than 242 yen/kg but not more than 250 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
790111.030	- More than 250 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7901.12	Containing by weight less than 99.99 % of zinc																								

Tariff Line	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 and Subsequent Years	Remarks	
790112.010	- Not more than 242 yen/kg in value for customs duty	4.30 yen/kg	4.03 yen/kg	3.76 yen/kg	3.49 yen/kg	3.23 yen/kg	2.96 yen/kg	2.69 yen/kg	2.42 yen/kg	2.15 yen/kg	1.88 yen/kg	1.61 yen/kg	1.34 yen/kg	1.08 yen/kg	0.81 yen/kg	0.54 yen/kg	0.27 yen/kg	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
790112.010	- Not more than 242 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
790112.020	- More than 242 yen/kg but not more than 250 yen/kg in value for customs duty	4.30 yen/kg or (250 yen - the value for customs duty)/kg, whichever is the less	4.03 yen/kg or ((250 yen - the value for customs duty) x 15/16)/kg, whichever is the less	3.76 yen/kg or ((250 yen - the value for customs duty) x 14/16)/kg, whichever is the less	3.49 yen/kg or ((250 yen - the value for customs duty) x 13/16)/kg, whichever is the less	3.23 yen/kg or ((250 yen - the value for customs duty) x 12/16)/kg, whichever is the less	2.96 yen/kg or ((250 yen - the value for customs duty) x 11/16)/kg, whichever is the less	2.69 yen/kg or ((250 yen - the value for customs duty) x 10/16)/kg, whichever is the less	2.42 yen/kg or ((250 yen - the value for customs duty) x 9/16)/kg, whichever is the less	2.15 yen/kg or ((250 yen - the value for customs duty) x 8/16)/kg, whichever is the less	1.88 yen/kg or ((250 yen - the value for customs duty) x 7/16)/kg, whichever is the less	1.61 yen/kg or ((250 yen - the value for customs duty) x 6/16)/kg, whichever is the less	1.34 yen/kg or ((250 yen - the value for customs duty) x 5/16)/kg, whichever is the less	1.08 yen/kg or ((250 yen - the value for customs duty) x 4/16)/kg, whichever is the less	0.81 yen/kg or ((250 yen - the value for customs duty) x 3/16)/kg, whichever is the less	0.54 yen/kg or ((250 yen - the value for customs duty) x 2/16)/kg, whichever is the less	0.27 yen/kg or ((250 yen - the value for customs duty) x 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
790112.020	- More than 242 yen/kg but not more than 250 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
790112.030	- More than 250 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7901.20	Zinc alloys																								
790120.010	1 Containing by weight more than 3 % of aluminium	4.30 yen/kg	3.91 yen/kg	3.52 yen/kg	3.13 yen/kg	2.74 yen/kg	2.35 yen/kg	1.95 yen/kg	1.56 yen/kg	1.17 yen/kg	0.78 yen/kg	0.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
790120.021	(1) Containing by weight 95 % or more of zinc	4.20 yen/kg	3.82 yen/kg	3.44 yen/kg	3.05 yen/kg	2.67 yen/kg	2.29 yen/kg	1.91 yen/kg	1.53 yen/kg	1.15 yen/kg	0.76 yen/kg	0.38 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
790120.029	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
79.02																									
790200.000	Zinc waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
79.03	Zinc dust, powders and flakes																								
790310.000	Zinc dust		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
790390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
79.04																									
790400.000	Zinc bars, rods, profiles and wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
79.05																									
790500.000	Zinc plates, sheets, strip and foil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
79.07																									
7907.00	Other articles of zinc																								
790700.100	1 Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
790700.100	1 Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
790700.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
790700.900	2 Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Chapter 80 Tin and articles thereof																								
80.01	Unwrought tin																								
800110.000	Tin, not alloyed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
800120.000	Tin alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
80.02																									
800200.000	Tin waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
80.03																									
800300.000	Tin bars, rods, profiles and wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
80.07																									
8007.00	Other articles of tin																								
800700.100	1 Tin plates, sheets and strip, of a thickness exceeding 0.2 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
800700.200	2 Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
800700.300	3 Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
800700.900	4 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 81 Other base metals; cermets; articles thereof																								
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap																								
810110.000	Powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
810194.000	Unwrought tungsten, including bars and rods obtained simply by sintering		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810196.000	Wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810197.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8101.99	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
810199.010	- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810199.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
81.02	Molybdenum and articles thereof, including waste and scrap																								
810210.000	Powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
810294.000	Unwrought molybdenum, including bars and rods obtained simply by sintering		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810295.000	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810296.000	Wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810297.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
81.03	Tantalum and articles thereof, including waste and scrap																								
810320.000	Unwrought tantalum, including bars and rods obtained simply by sintering; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
810320.000	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
810330.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8103.90	Other																								
810390.010	1 Flakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
810390.010	1 Flakes	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
810390.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
810390.020	2 Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
81.04	Magnesium and articles thereof, including waste and scrap																								
	Unwrought magnesium																								
8104.11	Containing at least 99.8 % by weight of magnesium																								
810411.030	- Not more than 670 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810411.090	- More than 670 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8104.19	Other																								
810419.030	- Not more than 670 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810419.090	- More than 670 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810420.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810430.000	Raspings, turnings and granules, graded according to size; powders	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
810430.000	Raspings, turnings and granules, graded according to size; powders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
810490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
810490.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap																								
810520.000	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810530.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
81.06																									
810600.000	Bismuth and articles thereof, including waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
810600.000	Bismuth and articles thereof, including waste and scrap	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
81.07	Cadmium and articles thereof, including waste and scrap																								
810720.000	Unwrought cadmium; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810730.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
81.08	Titanium and articles thereof, including waste and scrap																								
8108.20	Unwrought titanium; powders																								
810820.010	1 Titanium-niobium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810820.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
810820.090	2 Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
8108.30	Waste and scrap																								
810830.010	1 Titanium-niobium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810830.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8108.90	Other																								
810890.010	1 Of titanium-niobium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810890.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
810890.090	2 Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
81.09	Zirconium and articles thereof, including waste and scrap																								
810920.000	Unwrought zirconium; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810930.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
810990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
81.10	Antimony and articles thereof, including waste and scrap																								
811010.000	Unwrought antimony; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811020.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
81.11																									
811100.000	Manganese and articles thereof, including waste and scrap	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap																									
	Beryllium																									
811212.000	Unwrought; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
811213.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chromium																									
811221.000	Unwrought; powders	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
811221.000	Unwrought; powders		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea	
811222.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
811229.000	Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China	
	Thallium																									
811251.000	Unwrought; powders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811252.000	Waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811259.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									

Tariff Line	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 and Subsequent Years	Remarks	
8112.92	Unwrought; waste and scrap; powders																								
811292.100	1 Of indium	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811292.200	2 Of vanadium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
811292.200	2 Of vanadium	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	3 Other																								
811292.910	- Of germanium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811292.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8112.99	Other																								
811299.100	1 Of niobium-titanium alloys		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
811299.200	2 Of germanium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
811299.910	- Of vanadium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
811299.910	- Of vanadium	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
811299.990	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
811299.990	- Other	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China

Tariff Line	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 and Subsequent Years	Remarks	
81.13																									
811300.000	Cermets and articles thereof, including waste and scrap		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
811300.000	Cermets and articles thereof, including waste and scrap	3.0 %	2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal																								
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry																								
820110.000	Spades and shovels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820130.000	Mattocks, picks, hoes and rakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820140.000	Axes, bill hooks and similar hewing tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820150.000	Secateurs and similar one-handed pruners and shears (including poultry shears)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820160.000	Hedge shears, two-handed pruning shears and similar two-handed shears		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820190.000	Other hand tools of a kind used in agriculture, horticulture or forestry		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)																								
820210.000	Hand saws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820220.000	Band saw blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Circular saw blades (including slitting or slotting saw blades)																								

Tariff Line	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 and Subsequent Years	Remarks	
820231.000	With working part of steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
820239.000	Other, including parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820240.000	Chain saw blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other saw blades																								
8202.91	Straight saw blades, for working metal																								
820291.010	- Blades for machine saws, other than hacksaw blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820291.020	- Hacksaw blades of a thickness not less than 0.68 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820291.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools																								
820310.000	Files, rasps and similar tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820320.000	Pliers (including cutting pliers), pincers, tweezers and similar tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820330.000	Metal cutting shears and similar tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820340.000	Pipe-cutters, bolt croppers, perforating punches and similar tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles																								
	Hand-operated spanners and wrenches																								
820411.000	Non-adjustable		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820412.000	Adjustable		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820420.000	Interchangeable spanner sockets, with or without handles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks																								
820510.000	Drilling, threading or tapping tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820520.000	Hammers and sledge hammers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820530.000	Planes, chisels, gouges and similar cutting tools for working wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820540.000	Screwdrivers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other hand tools (including glaziers' diamonds)																								
820551.000	Household tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820559.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820560.000	Blow lamps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820570.000	Vices, clamps and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820590.000	Other, including sets of articles of two or more of subheadings of this heading		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.06																									
820600.000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools																								
	Rock drilling or earth boring tools																								
820713.000	With working part of cermets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
820719.000	Other, including parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
820720.000	Dies for drawing or extruding metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820730.000	Tools for pressing, stamping or punching		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820740.000	Tools for tapping or threading		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8207.50	Tools for drilling, other than for rock drilling																								
820750.010	- Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820750.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820760.000	Tools for boring or broaching		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8207.70	Tools for milling																								
820770.010	- Of high speed steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820770.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820780.000	Tools for turning		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8207.90	Other interchangeable tools																								
820790.010	- With working part of diamond		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.08	Knives and cutting blades, for machines or for mechanical appliances																								
820810.000	For metal working		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820820.000	For wood working		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820830.000	For kitchen appliances or for machines used by the food industry		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820840.000	For agricultural, horticultural or forestry machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
820890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.09																								
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets																							
820900.010	- Throw away tips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
820900.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.10																								
821000.000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor																							
821110.000	Sets of assorted articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
821110.000	Sets of assorted articles	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Other																							
821191.000	Table knives having fixed blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
821191.000	Table knives having fixed blades	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
821192.000	Other knives having fixed blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
821192.000	Other knives having fixed blades	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
821193.000	Knives having other than fixed blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
821193.000	Knives having other than fixed blades	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
821194.000	Blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
821194.000	Blades	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
821195.000	Handles of base metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
821195.000	Handles of base metal	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
82.12	Razors and razor blades (including razor blade blanks in strips)																								
8212.10	Razors																								
821210.010	- Safety razors, with or without blades therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
821210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8212.20	Safety razor blades, including razor blade blanks in strips																								
821220.100	- In strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
821220.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
821290.000	Other parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.13																								
821300.000	Scissors, tailors' shears and similar shears, and blades therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
821300.000	Scissors, tailors' shears and similar shears, and blades therefor	3.7 %	3.4 %	3.0 %	2.7 %	2.4 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)																							
821410.000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
821420.000	Manicure or pedicure sets and instruments (including nail files)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
821420.000	Manicure or pedicure sets and instruments (including nail files)	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
821490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware																							
821510.000	Sets of assorted articles containing at least one article plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
821520.000	Other sets of assorted articles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
821591.000	Plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
821599.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
821599.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
Chapter 83 Miscellaneous articles of base metal																								
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal																							
830110.000	Padlocks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830110.000	Padlocks	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
830120.000	Locks of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830130.000	Locks of a kind used for furniture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
830130.000	Locks of a kind used for furniture	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
830140.000	Other locks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830140.000	Other locks	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks		
830150.000	Clasps and frames with clasps, incorporating locks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand	
830150.000	Clasps and frames with clasps, incorporating locks	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
830160.000	Parts	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830170.000	Keys presented separately		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
830170.000	Keys presented separately	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal																									
830210.000	Hinges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830210.000	Hinges	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
830220.000	Castors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830220.000	Castors	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
830230.000	Other mountings, fittings and similar articles suitable for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other mountings, fittings and similar articles																								
830241.000	Suitable for buildings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830241.000	Suitable for buildings	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
830242.000	Other, suitable for furniture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830242.000	Other, suitable for furniture	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
830249.000	Other	2.7 %	2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830250.000	Hat-racks, hat-pegs, brackets and similar fixtures	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.9 %	1.7 %	1.5 %	1.4 %	1.2 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
830260.000	Automatic door closers	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.9 %	1.7 %	1.5 %	1.4 %	1.2 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	
83.03																									
830300.000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
83.04																									
830400.000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830400.000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal																								
830510.000	Fittings for loose-leaf binders or files		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830520.000	Staples in strips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830590.000	Other, including parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal																								
830610.000	Bells, gongs and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Statuettes and other ornaments																								
830621.000	Plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
830621.000	Plated with precious metal	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
830629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830629.000	Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
830630.000	Photograph, picture or similar frames; mirrors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830630.000	Photograph, picture or similar frames; mirrors	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
83.07	Flexible tubing of base metal, with or without fittings																								
830710.000	Of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830790.000	Of other base metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal																								
830810.000	Hooks, eyes and eyelets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830820.000	Tubular or bifurcated rivets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8308.90	Other, including parts																								
830890.100	1 Beads and spangles, plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830890.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
830890.200	2 Other	3.1 %	2.8 %	2.5 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal																								
830910.000	Crown corks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
830990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
83.10																									
831000.000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying																								
831110.000	Coated electrodes of base metal, for electric arc-welding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
831120.000	Cored wire of base metal, for electric arc-welding	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
831130.000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
831190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																									
Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof																									
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation																								
840110.000	Nuclear reactors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840120.000	Machinery and apparatus for isotopic separation, and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840130.000	Fuel elements (cartridges), non-irradiated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840140.000	Parts of nuclear reactors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers																								
	Steam or other vapour generating boilers																								
840211.000	Watertube boilers with a steam production exceeding 45 t per hour		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840212.000	Watertube boilers with a steam production not exceeding 45 t per hour		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
840219.000	Other vapour generating boilers, including hybrid boilers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
840220.000	Super-heated water boilers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.03	Central heating boilers other than those of heading 84.02																								
840310.000	Boilers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units																								
840410.000	Auxiliary plant for use with boilers of heading 84.02 or 84.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840420.000	Condensers for steam or other vapour power units		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840490.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers																								
840510.000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840590.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.06	Steam turbines and other vapour turbines																								
840610.000	Turbines for marine propulsion		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other turbines																								
840681.000	Of an output exceeding 40 MW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840682.000	Of an output not exceeding 40 MW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
840690.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines																							
840710.000	Aircraft engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Marine propulsion engines																							
840721.000	Outboard motors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87																							
840731.000	Of a cylinder capacity not exceeding 50 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840732.000	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840733.000	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840734.000	Of a cylinder capacity exceeding 1,000 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840790.000	Other engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																							
840810.000	Marine propulsion engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840820.000	Engines of a kind used for the propulsion of vehicles of Chapter 87		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8408.90	Other engines																							
	- For land, with a rating of not more than 500 PS; for works trucks of heading 84.27																							
840890.011	-- With a rating of not more than 100 PS		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
840890.019	-- With a rating of more than 100 PS		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	- Other																									
840890.091	-- For land		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840890.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08																									
840910.000	For aircraft engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines																									
840991.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840991.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8409.99	Other																									
840999.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
840999.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.10	Hydraulic turbines, water wheels, and regulators therefor																									
	Hydraulic turbines and water wheels																									
841011.000	Of a power not exceeding 1,000 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841012.000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841013.000	Of a power exceeding 10,000 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841090.000	Parts, including regulators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.11	Turbo-jets, turbo-propellers and other gas turbines																									

Tariff Line	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 and Subsequent Years	Remarks	
	Turbo-jets																								
841111.000	Of a thrust not exceeding 25 kN		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841112.000	Of a thrust exceeding 25 kN		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Turbo-propellers																								
841121.000	Of a power not exceeding 1,100 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841122.000	Of a power exceeding 1,100 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other gas turbines																								
8411.81	Of a power not exceeding 5,000 kW																								
841181.010	- For aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841181.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841182.000	Of a power exceeding 5,000 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
841191.000	Of turbo-jets or turbo-propellers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8411.99	Other																								
841199.010	- For aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841199.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.12	Other engines and motors																								
841210.000	Reaction engines other than turbo-jets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Hydraulic power engines and motors																								
841221.000	Linear acting (cylinders)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Pneumatic power engines and motors																								
841231.000	Linear acting (cylinders)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841280.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8412.90	Parts																								
841290.010	- For hydraulic power engines and motors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
841290.021	-- For aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841290.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators																								
	Pumps fitted or designed to be fitted with a measuring device																								
841311.000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841320.000	Hand pumps, other than those of subheading 8413.11 or 8413.19		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines																								
841330.010	- Gear pumps, vane pumps and screw pumps, excluding oil hydraulic pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841330.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841340.000	Concrete pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8413.50	Other reciprocating positive displacement pumps																								

Tariff Line	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 and Subsequent Years	Remarks	
841350.010	- Oil hydraulic pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
841350.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8413.60	Other rotary positive displacement pumps																								
	- Oil hydraulic pumps																								
841360.011	-- Of gear or vane type, for power-assisted steering gears of motor vehicles for the transport of persons of heading 87.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841360.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
841360.091	-- Gear pumps, vane pumps and screw pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841360.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8413.70	Other centrifugal pumps																								
841370.010	- Volute pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841370.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other pumps; liquid elevators																								
841381.000	Pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841382.000	Liquid elevators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
841391.000	Of pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841392.000	Of liquid elevators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters																								
841410.000	Vacuum pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
841420.000	Hand- or foot-operated air pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
8414.30	Compressors of a kind used in refrigerating equipment																								
841430.010	- Of a weight not exceeding 1,000 kg, other than reciprocating type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841430.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841440.000	Air compressors mounted on a wheeled chassis for towing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fans																								
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W																								
841451.010	- Electric fans, other than a built-in dry battery type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841451.020	- Ventilation fans, of a circle not more than 50 cm in a diameter drawn with the top of fans		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841451.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8414.59	Other																								
841459.010	- Exhaust gas turbo chargers for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
841459.021	-- Exhaust gas turbo chargers for compression-ignition internal combustion piston engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841459.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841460.000	Hoods having a maximum horizontal side not exceeding 120 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8414.80	Other																								
	- Air or other gas compressors, of a weight not exceeding 1,000 kg																								

Tariff Line	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 and Subsequent Years	Remarks
841480.011	-- Of reciprocating type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841480.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
841480.091	-- Air pumps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841480.093	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8414.90	Parts																							
841490.010	- Of fans of subheading 8414.51 or of exhaust gas turbochargers for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
841490.091	-- Of air or vacuum pumps, or of air or other gas compressors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841490.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated																							
8415.10	Window or wall types, self-contained or "split-system"																							
841510.010	- With a rating of electric power consumption for cooling not exceeding 3 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841510.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841520.000	Of a kind used for persons, in motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)																							
841581.019	- With a rating of electric power consumption for cooling not exceeding 3 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
841581.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
8415.82	Other, incorporating a refrigerating unit																								
841582.019	- With a rating of electric power consumption for cooling not exceeding 3 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
841582.021	-- Of compression and package type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841582.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8415.83	Not incorporating a refrigerating unit																								
841583.091	- With a rating of electric power consumption for cooling not exceeding 3 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841583.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8415.90	Parts																								
841590.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances																								
841610.000	Furnace burners for liquid fuel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841620.000	Other furnace burners, including combination burners		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841630.000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841690.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric																								

Tariff Line	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 and Subsequent Years	Remarks
841710.000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841720.000	Bakery ovens, including biscuit ovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841780.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841790.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15																							
841810.000	Combined refrigerator-freezers, fitted with separate external doors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Refrigerators, household type																							
841821.000	Compression-type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841829.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8418.30	Freezers of the chest type, not exceeding 800 l capacity																							
841830.010	- Of a capacity of not more than 400 l		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841830.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841840.000	Freezers of the upright type, not exceeding 900 l capacity		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8418.50	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment																							
841850.010	- Of a capacity of not more than 800 l (400 l in case of those specialised for freezing)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841850.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other refrigerating or freezing equipment; heat pumps																							
8418.61	Heat pumps other than air conditioning machines of heading 84.15																							

Tariff Line	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 and Subsequent Years	Remarks	
841861.010	- Of a weight not more than 100 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
841861.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8418.69	Other																								
841869.010	- Refrigerators and freezers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841869.020	- Ice cream freezers and ice making machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
841869.091	-- Refrigerating or freezing equipment, not exceeding 100 kg in weight		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841869.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
841891.000	Furniture designed to receive refrigerating or freezing equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841899.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric																								
	Instantaneous or storage water heaters, non-electric																								
841911.000	Instantaneous gas water heaters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841920.000	Medical, surgical or laboratory sterilisers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Dryers																								

Tariff Line	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 and Subsequent Years	Remarks		
841931.000	For agricultural products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
841932.000	For wood, paper pulp, paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841939.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841940.000	Distilling or rectifying plant		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841950.000	Heat exchange units		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841960.000	Machinery for liquefying air or other gases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other machinery, plant and equipment																									
841981.000	For making hot drinks or for cooking or heating food		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841989.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
841990.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor																									
842010.000	Calendering or other rolling machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																									
842091.000	Cylinders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases																									
	Centrifuges, including centrifugal dryers																									
842111.000	Cream separators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842112.000	Clothes-dryers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Filtering or purifying machinery and apparatus for liquids																								
842121.000	For filtering or purifying water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842122.000	For filtering or purifying beverages other than water		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8421.23	Oil or petrol-filters for internal combustion engines																								
842123.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842123.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8421.29	Other																								
842129.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842129.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Filtering or purifying machinery and apparatus for gases																								
842131.000	Intake air filters for internal combustion engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8421.39	Other																								
842139.010	- Air filtering or purifying machinery, other than a dry battery type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842139.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
842191.000	Of centrifuges, including centrifugal dryers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8421.99	Other																								
842199.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842199.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages																							
	Dish washing machines																							
842211.000	Of the household type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842220.000	Machinery for cleaning or drying bottles or other containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8422.30	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages																							
842230.020	- Filling machines equipped with forming devices for containers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842230.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)																							
842240.010	- Automatic wrapping machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842240.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds																							
842310.000	Personal weighing machines, including baby scales; household scales		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842320.000	Scales for continuous weighing of goods on conveyors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	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 and Subsequent Years	Remarks		
842330.000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other weighing machinery																									
842381.000	Having a maximum weighing capacity not exceeding 30 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842382.000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842389.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842390.000	Weighing machine weights of all kinds; parts of weighing machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines																									
842410.000	Fire extinguishers, whether or not charged		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842420.000	Spray guns and similar appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842430.000	Steam or sand blasting machines and similar jet projecting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other appliances																									
842481.000	Agricultural or horticultural		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8424.89	Other																									
842489.010	- Pneumatic machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842489.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8424.90	Parts																									
842490.010	- Fire extinguishers, spray guns, steam or sand blasting machines and similar jet projecting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
842490.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks																							
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles																							
842511.000	Powered by electric motor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Winches; capstans																							
842531.000	Powered by electric motor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Jacks; hoists of a kind used for raising vehicles																							
842541.000	Built-in jacking systems of a type used in garages		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842542.000	Other jacks and hoists, hydraulic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842549.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane																							
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers																							
842611.000	Overhead travelling cranes on fixed support		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842612.000	Mobile lifting frames on tyres and straddle carriers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842620.000	Tower cranes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842630.000	Portal or pedestal jib cranes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other machinery, self-propelled																								
842641.000	On tyres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842649.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other machinery																								
842691.000	Designed for mounting on road vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																								
842710.000	Self-propelled trucks powered by an electric motor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842720.000	Other self-propelled trucks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842790.000	Other trucks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)																								
842810.000	Lifts and skip hoists		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842820.000	Pneumatic elevators and conveyors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other continuous-action elevators and conveyors, for goods or materials																								
842831.000	Specially designed for underground use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842832.000	Other, bucket type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842833.000	Other, belt type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842839.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842840.000	Escalators and moving walkways		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842860.000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
842890.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers																								
	Bulldozers and angledozers																								
842911.000	Track laying		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842920.000	Graders and levellers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842930.000	Scrapers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842940.000	Tamping machines and road rollers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mechanical shovels, excavators and shovel loaders																								
842951.000	Front-end shovel loaders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842952.000	Machinery with a 360° revolving superstructure		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
842959.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers																								
843010.000	Pile-drivers and pile-extractors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843020.000	Snow-ploughs and snow-blowers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Coal or rock cutters and tunnelling machinery																								
843031.000	Self-propelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843039.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other boring or sinking machinery																								

Tariff Line	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 and Subsequent Years	Remarks	
843041.000	Self-propelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
843049.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843050.000	Other machinery, self-propelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other machinery, not self-propelled																								
843061.000	Tamping or compacting machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843069.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30																								
843110.000	Of machinery of heading 84.25		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843120.000	Of machinery of heading 84.27		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of machinery of heading 84.28																								
843131.000	Of lifts, skip hoists or escalators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843139.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of machinery of heading 84.26, 84.29 or 84.30																								
843141.000	Buckets, shovels, grabs and grips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843142.000	Bulldozer or angledozer blades		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843143.000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8431.49	Other																								
843149.010	- Of machinery of heading 84.26		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843149.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers																								

Tariff Line	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 and Subsequent Years	Remarks		
843210.000	Ploughs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Harrows, scarifiers, cultivators, weeders and hoes																									
843221.000	Disc harrows		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843230.000	Seeders, planters and transplanters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843240.000	Manure spreaders and fertiliser distributors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843280.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37																									
	Mowers for lawns, parks or sports-grounds																									
843311.000	Powered, with the cutting device rotating in a horizontal plane		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843320.000	Other mowers, including cutter bars for tractor mounting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843330.000	Other haymaking machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843340.000	Straw or fodder balers, including pick-up balers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other harvesting machinery; threshing machinery																									
843351.000	Combine harvester-threshers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843352.000	Other threshing machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843353.000	Root or tuber harvesting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
843359.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
843360.000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.34	Milking machines and dairy machinery																								
843410.000	Milking machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843420.000	Dairy machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843490.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages																								
843510.000	Machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843590.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders																								
843610.000	Machinery for preparing animal feeding stuffs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Poultry-keeping machinery; poultry incubators and brooders																								
843621.000	Poultry incubators and brooders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843680.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
843691.000	Of poultry-keeping machinery or poultry incubators and brooders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
843699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery																								
843710.000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843780.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843790.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils																								
843810.000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843820.000	Machinery for the manufacture of confectionery, cocoa or chocolate		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843830.000	Machinery for sugar manufacture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843840.000	Brewery machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843850.000	Machinery for the preparation of meat or poultry		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843860.000	Machinery for the preparation of fruits, nuts or vegetables		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843880.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843890.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard																								
843910.000	Machinery for making pulp of fibrous cellulosic material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843920.000	Machinery for making paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
843930.000	Machinery for finishing paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Parts																								
843991.000	Of machinery for making pulp of fibrous cellulosic material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
843999.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.40	Book-binding machinery, including book-sewing machines																								
8440.10	Machinery																								
844010.010	- Book-binding machines and book-sewing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844010.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844090.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds																								
844110.000	Cutting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844120.000	Machines for making bags, sacks or envelopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844130.000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844140.000	Machines for moulding articles in paper pulp, paper or paperboard		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844180.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)																								

Tariff Line	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 and Subsequent Years	Remarks		
844230.000	Machinery, apparatus and equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
844240.000	Parts of the foregoing machinery, apparatus or equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844250.000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof																									
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42																									
844311.000	Offset printing machinery, reel-fed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844312.000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844313.000	Other offset printing machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844314.000	Letterpress printing machinery, reel fed, excluding flexographic printing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844315.000	Letterpress printing machinery, other than reel fed, excluding flexographic printing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844316.000	Flexographic printing machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844317.000	Gravure printing machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844319.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other printers, copying machines and facsimile machines, whether or not combined																									
8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network																									

Tariff Line	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 and Subsequent Years	Remarks		
844331.010	- Performing the function of facsimile transmission, not containing flatbed scanner		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
844331.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8443.32	Other, capable of connecting to an automatic data processing machine or to a network																									
844332.010	- Ink-jet printers, printing those of rectangular (including square), solely with one side exceeding 297 mm and the other side exceeding 420 mm, whether or not of papers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844332.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8443.39	Other																									
	- Copying machinery																									
844339.011	-- Digital Copiers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844339.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844339.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories																									
844391.000	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844399.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.44																										
844400.000	Machines for extruding, drawing, texturing or cutting man-made textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47																									
	Machines for preparing textile fibres																									

Tariff Line	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 and Subsequent Years	Remarks		
844511.000	Carding machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
844512.000	Combing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844513.000	Drawing or roving machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844520.000	Textile spinning machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844530.000	Textile doubling or twisting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844540.000	Textile winding (including weft-winding) or reeling machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.46	Weaving machines (looms)																									
844610.000	For weaving fabrics of a width not exceeding 30 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	For weaving fabrics of a width exceeding 30 cm, shuttle type																									
844621.000	Power looms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844630.000	For weaving fabrics of a width exceeding 30 cm, shuttleless type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting																									
	Circular knitting machines																									
844711.000	With cylinder diameter not exceeding 165 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844712.000	With cylinder diameter exceeding 165 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844720.000	Flat knitting machines; stitch-bonding machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
844790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)																								
	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47																								
844811.000	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844820.000	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery																								
844831.000	Card clothing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844832.000	Of machines for preparing textile fibres, other than card clothing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844833.000	Spindles, spindle flyers, spinning rings and ring travellers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844839.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery																								
844842.000	Reeds for looms, healds and heald-frames		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8448.49	Other																								
844849.010	- Of weaving machines (looms)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
844849.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery																							
8448.51	Sinkers, needles and other articles used in forming stitches																							
844851.010	- Hosiery needles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844851.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
844859.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.49																								
844900.000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.50	Household or laundry-type washing machines, including machines which both wash and dry																							
	Machines, each of a dry linen capacity not exceeding 10 kg																							
845011.000	Fully-automatic machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845012.000	Other machines, with built-in centrifugal drier		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845020.000	Machines, each of a dry linen capacity exceeding 10 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845090.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics																								
845110.000	Dry-cleaning machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Drying machines																								
845121.000	Each of a dry linen capacity not exceeding 10 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845130.000	Ironing machines and presses (including fusing presses)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845140.000	Washing, bleaching or dyeing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845150.000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845180.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles																								
845210.000	Sewing machines of the household type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other sewing machines																								
8452.21	Automatic units																								
845221.010	- Straight line stitching sewing machines of single needle type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
845221.021	-- Over-lock sewing machines (overedging sewing machines)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845221.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8452.29	Other																								
845229.010	- Straight line stitching sewing machines of single needle type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
845229.021	-- Over-lock sewing machines (overedging sewing machines)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845229.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845230.000	Sewing machine needles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines																								
845290.100	- Furniture, bases and covers for sewing machines and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other parts of sewing machines																								
845290.010	-- Of machines of the household type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845290.090	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines																								
845310.000	Machinery for preparing, tanning or working hides, skins or leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845320.000	Machinery for making or repairing footwear		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845380.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries																								
845410.000	Converters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845420.000	Ingot moulds and ladles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845430.000	Casting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845490.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.55	Metal-rolling mills and rolls therefor																								
845510.000	Tube mills		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other rolling mills																								
845521.000	Hot or combination hot and cold		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845522.000	Cold		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845530.000	Rolls for rolling mills		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845590.000	Other parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines																								
845610.000	Operated by laser or other light or photon beam processes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845620.000	Operated by ultrasonic processes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8456.30	Operated by electro-discharge processes																								
	- Numerically controlled																								
845630.011	-- Wire electrical discharge machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845630.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
845630.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal																							
845710.000	Machining centres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845720.000	Unit construction machines (single station)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845730.000	Multi-station transfer machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.58	Lathes (including turning centres) for removing metal																							
	Horizontal lathes																							
845811.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other lathes																							
845891.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845899.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58																							
845910.000	Way-type unit head machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other drilling machines																							
845921.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845929.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other boring-milling machines																							

Tariff Line	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 and Subsequent Years	Remarks	
845931.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
845939.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845940.000	Other boring machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Milling machines, knee-type																								
845951.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845959.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other milling machines																								
845961.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845969.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
845970.000	Other threading or tapping machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61																								
	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm																								
846011.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846019.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm																								
846021.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846029.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Sharpening (tool or cutter grinding) machines																								

Tariff Line	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 and Subsequent Years	Remarks	
846031.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
846039.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846040.000	Honing or lapping machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8460.90	Other																								
846090.020	- Grinding machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846090.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermet, not elsewhere specified or included																								
846120.000	Shaping or slotting machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846130.000	Broaching machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846140.000	Gear cutting, gear grinding or gear finishing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846150.000	Sawing or cutting-off machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above																								
846210.000	Forging or die-stamping machines (including presses) and hammers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Bending, folding, straightening or flattening machines (including presses)																								
846221.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Shearing machines (including presses), other than combined punching and shearing machines																								
846231.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Punching or notching machines (including presses), including combined punching and shearing machines																								
846241.000	Numerically controlled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846249.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
846291.000	Hydraulic presses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.63	Other machine-tools for working metal or cermets, without removing material																								
846310.000	Draw-benches for bars, tubes, profiles, wire or the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846320.000	Thread rolling machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846330.000	Machines for working wire		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass																								
846410.000	Sawing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846420.000	Grinding or polishing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials																								
846510.000	Machines which can carry out different types of machining operations without tool change between such operations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
846591.000	Sawing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846592.000	Planing, milling or moulding (by cutting) machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846593.000	Grinding, sanding or polishing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846594.000	Bending or assembling machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846595.000	Drilling or morticing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846596.000	Splitting, slicing or paring machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846599.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand																								
8466.10	Tool holders and self-opening dieheads																								
846610.010	- Tool holders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846610.090	- Self-opening dieheads		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846620.000	Work holders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846630.000	Dividing heads and other special attachments for machine-tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								

Tariff Line	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 and Subsequent Years	Remarks	
846691.000	For machines of heading 84.64		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
846692.000	For machines of heading 84.65		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846693.000	For machines of headings 84.56 to 84.61		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846694.000	For machines of heading 84.62 or 84.63		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor																								
	Pneumatic																								
846711.000	Rotary type (including combined rotary-percussion)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	With self-contained electric motor																								
846721.000	Drills of all kinds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846722.000	Saws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8467.29	Other																								
846729.010	- Grinders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846729.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other tools																								
846781.000	Chain saws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846789.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
846791.000	Of chain saws		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846792.000	Of pneumatic tools		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846799.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances																								
846810.000	Hand-held blow pipes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846820.000	Other gas-operated machinery and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846880.000	Other machinery and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
846890.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.69																									
846900.000	Typewriters other than printers of heading 84.43; word-processing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers																								
847010.000	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other electronic calculating machines																								
847021.000	Incorporating a printing device		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847029.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847030.000	Other calculating machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847050.000	Cash registers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included																								
847130.000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other automatic data processing machines																								
847141.000	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847149.000	Other, presented in the form of systems		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847150.000	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847160.000	Input or output units, whether or not containing storage units in the same housing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8471.70	Storage units																								
847170.010	- Central (main) storage units		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847170.030	- Magnetic disc units		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847170.050	- Optical disc units		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847170.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847180.000	Other units of automatic data processing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)																								

Tariff Line	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 and Subsequent Years	Remarks	
847210.000	Duplicating machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
847230.000	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72																								
847310.000	Parts and accessories of the machines of heading 84.69		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories of the machines of heading 84.70																								
847321.000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8473.30	Parts and accessories of the machines of heading 84.71																								
	- Of automatic data processing machines or of units thereof																								
847330.011	-- DRAM (Dynamic random access memory) modules, mounted one or more DRAMs on a circuit board, having a terminal to connect to automatic data processing machines or units thereof, whether or not parts other than DRAMs to just work for the function of DRAMs are mounted		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847330.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847330.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847340.000	Parts and accessories of the machines of heading 84.72		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847350.000	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand																								
847410.000	Sorting, screening, separating or washing machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847420.000	Crushing or grinding machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mixing or kneading machines																								
847431.000	Concrete or mortar mixers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847432.000	Machines for mixing mineral substances with bitumen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847439.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847480.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847490.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware																								
847510.000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Machines for manufacturing or hot working glass or glassware																								
847521.000	Machines for making optical fibres and preforms thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847590.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines																								

Tariff Line	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 and Subsequent Years	Remarks	
	Automatic beverage-vending machines																								
847621.000	Incorporating heating or refrigerating devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other machines																								
847681.000	Incorporating heating or refrigerating devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847689.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847690.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter																								
847710.000	Injection-moulding machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847720.000	Extruders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847730.000	Blow moulding machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847740.000	Vacuum moulding machines and other thermoforming machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other machinery for moulding or otherwise forming																								
847751.000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847759.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847780.000	Other machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8477.90	Parts																								
847790.010	- Of machinery of subheadings 8477.10 to 8477.59 or of kneading machines of subheading 8477.80		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter																								
847810.000	Machinery		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847890.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter																								
847910.000	Machinery for public works, building or the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847920.000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847930.000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847940.000	Rope or cable-making machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847950.000	Industrial robots, not elsewhere specified or included		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847960.000	Evaporative air coolers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Passenger boarding bridges																								
847971.000	Of a kind used in airports		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847979.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other machines and mechanical appliances																								
847981.000	For treating metal, including electric wire coil-winders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847982.000	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847989.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
847990.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics																								
848010.000	Moulding boxes for metal foundry		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848020.000	Mould bases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848030.000	Moulding patterns		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Moulds for metal or metal carbides																								
848041.000	Injection or compression types		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848049.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848050.000	Moulds for glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848060.000	Moulds for mineral materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Moulds for rubber or plastics																								
848071.000	Injection or compression types		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848079.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves																								
848110.000	Pressure-reducing valves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848120.000	Valves for oleohydraulic or pneumatic transmissions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848130.000	Check (nonreturn) valves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848140.000	Safety or relief valves		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8481.80	Other appliances																								
848180.010	- Of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
848180.020	- Of copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
848180.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.82	Ball or roller bearings																								
848210.000	Ball bearings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848220.000	Tapered roller bearings, including cone and tapered roller assemblies		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848230.000	Spherical roller bearings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848240.000	Needle roller bearings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848250.000	Other cylindrical roller bearings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848280.000	Other, including combined ball/roller bearings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
848291.000	Balls, needles and rollers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)																								
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks																								
848310.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
848310.021	-- Crank shafts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
848310.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8483.20	Bearing housings, incorporating ball or roller bearings																							
848320.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848320.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings																							
848330.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848330.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8483.40	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters																							
848340.010	- Marine reduction gears, other than those with a shaft driven by the motor, capable of revolving not less than 10,000 r.p.m., and reversing gears; infinitely variable speed changers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848340.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8483.50	Flywheels and pulleys, including pulley blocks																							
848350.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848350.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848360.000	Clutches and shaft couplings (including universal joints)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8483.90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts																							
848390.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848390.020	- Of marine reduction gears, with a shaft driven by the motor, capable of revolving not less than 10,000 r.p.m.		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
848390.031	-- Of infinitely variable speed changers, crank shafts, flywheels or pulleys (including pulley blocks)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848390.039	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals																								
848410.000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848420.000	Mechanical seals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories																								
848610.000	Machines and apparatus for the manufacture of boules or wafers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848620.000	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848630.000	Machines and apparatus for the manufacture of flat panel displays		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848640.000	Machines and apparatus specified in Note 9 (C) to this Chapter		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
848690.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter																								
848710.000	Ships' or boats' propellers and blades therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
848790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles																									
85.01	Electric motors and generators (excluding generating sets)																								
8501.10	Motors of an output not exceeding 37.5 W																								
	- DC motors																								
850110.011	-- Of an output not exceeding 10 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850110.019	-- Of an output exceeding 10 W but not exceeding 37.5 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850110.020	- AC motors, single phase		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850120.000	Universal AC/DC motors of an output exceeding 37.5 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other DC motors; DC generators																								
850131.000	Of an output not exceeding 750 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850132.000	Of an output exceeding 750 W but not exceeding 75 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850133.000	Of an output exceeding 75 kW but not exceeding 375 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850134.000	Of an output exceeding 375 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850140.000	Other AC motors, single-phase		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other AC motors, multi-phase																								
850151.000	Of an output not exceeding 750 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850152.000	Of an output exceeding 750 W but not exceeding 75 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850153.000	Of an output exceeding 75 kW		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
	AC generators (alternators)																									
850161.000	Of an output not exceeding 75 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
850162.000	Of an output exceeding 75 kVA but not exceeding 375 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850163.000	Of an output exceeding 375 kVA but not exceeding 750 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850164.000	Of an output exceeding 750 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.02	Electric generating sets and rotary converters																									
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																									
850211.000	Of an output not exceeding 75 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850212.000	Of an output exceeding 75 kVA but not exceeding 375 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850213.000	Of an output exceeding 375 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850220.000	Generating sets with spark-ignition internal combustion piston engines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other generating sets																									
850231.000	Wind-powered		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850239.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850240.000	Electric rotary converters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.03																										
850300.000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors																									
850410.000	Ballasts for discharge lamps or tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Liquid dielectric transformers																								
8504.21	Having a power handling capacity not exceeding 650 kVA																								
850421.010	- Having a power handling capacity not exceeding 100 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850421.020	- Having a power handling capacity exceeding 100 kVA but less than 200 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850421.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850422.000	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850423.000	Having a power handling capacity exceeding 10,000 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other transformers																								
850431.000	Having a power handling capacity not exceeding 1 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850432.000	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA																								
850433.010	- Having a power handling capacity not exceeding 50 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850433.020	- Having a power handling capacity exceeding 50 kVA but less than 200 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850433.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850434.000	Having a power handling capacity exceeding 500 kVA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8504.40	Static converters																								
	- Rectifiers and rectifying apparatus																								
850440.011	-- Silicon rectifiers and rectifying apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
850440.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
850440.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850450.000	Other inductors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850490.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads																								
	Permanent magnets and articles intended to become permanent magnets after magnetisation																								
850511.000	Of metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850520.000	Electro-magnetic couplings, clutches and brakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8505.90	Other, including parts																								
850590.010	- Electro-magnets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.06	Primary cells and primary batteries																								
8506.10	Manganese dioxide																								
850610.010	- Alkali-manganese batteries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850610.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850630.000	Mercuric oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850640.000	Silver oxide		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850650.000	Lithium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
850660.000	Air-zinc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
850680.000	Other primary cells and primary batteries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850690.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)																								
8507.10	Lead-acid, of a kind used for starting piston engines																								
850710.010	- With nominal voltage of 6 V or 12 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850710.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8507.20	Other lead-acid accumulators																								
850720.010	- With nominal voltage of 6 V or 12 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850720.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850730.000	Nickel-cadmium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850740.000	Nickel-iron		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850750.000	Nickel-metal hydride		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850760.000	Lithium-ion		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850780.000	Other accumulators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850790.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.08	Vacuum cleaners																								
	With self-contained electric motor																								
8508.11	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l																								
850811.010	- Of a built-in dry battery type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
850811.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
850819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850860.000	Other vacuum cleaners		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850870.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08																								
850940.000	Food grinders and mixers; fruit or vegetable juice extractors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850980.000	Other appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
850990.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor																								
851010.000	Shavers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851020.000	Hair clippers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851030.000	Hair-removing appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851090.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines																								
8511.10	Sparking plugs																								
851110.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
851120.000	Ignition magnetos; magneto-dynamos; magnetic flywheels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
851130.000	Distributors; ignition coils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851140.000	Starter motors and dual purpose starter-generators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851150.000	Other generators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851180.000	Other equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8511.90	Parts																									
851190.010	- Of generators or starter motors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles																									
851210.000	Lighting or visual signalling equipment of a kind used on bicycles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851220.000	Other lighting or visual signalling equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851230.000	Sound signalling equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851240.000	Windscreen wipers, defrosters and demisters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
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																									
851310.000	Lamps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
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																									
851410.000	Resistance heated furnaces and ovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
851420.000	Furnaces and ovens functioning by induction or dielectric loss		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851430.000	Other furnaces and ovens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851440.000	Other equipment for the heat treatment of materials by induction or dielectric loss		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851490.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
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																									
851511.000	Soldering irons and guns		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Machines and apparatus for resistance welding of metal																									
851521.000	Fully or partly automatic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Machines and apparatus for arc (including plasma arc) welding of metals																									
851531.000	Fully or partly automatic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851539.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8515.80	Other machines and apparatus																									

Tariff Line	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 and Subsequent Years	Remarks		
851580.010	- Ultrasonic machines and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
851580.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8515.90	Parts																									
851590.010	- Of ultrasonic machines and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
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																									
851610.000	Electric instantaneous or storage water heaters and immersion heaters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Electric space heating apparatus and electric soil heating apparatus																									
851621.000	Storage heating radiators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Electro-thermic hair-dressing or hand-drying apparatus																									
851631.000	Hair dryers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851632.000	Other hair-dressing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851633.000	Hand-drying apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851640.000	Electric smoothing irons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8516.50	Microwave ovens																									
851650.010	- Without a heating function by use of other means than microwave		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
851650.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
851660.000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other electro-thermic appliances																								
851671.000	Coffee or tea makers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851672.000	Toasters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8516.79	Other																								
851679.010	- Electric rice cookers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851679.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851680.000	Electric heating resistors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851690.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28																								
	Telephone sets, including telephones for cellular networks or for other wireless networks																								
851711.000	Line telephone sets with cordless handsets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851712.000	Telephones for cellular networks or for other wireless networks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851718.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)																								

Tariff Line	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 and Subsequent Years	Remarks	
851761.000	Base stations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
851762.000	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851769.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851770.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets																								
851810.000	Microphones and stands therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Loudspeakers, whether or not mounted in their enclosures																								
851821.000	Single loudspeakers, mounted in their enclosures		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851822.000	Multiple loudspeakers, mounted in the same enclosure		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851829.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851830.000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851840.000	Audio-frequency electric amplifiers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851850.000	Electric sound amplifier sets		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851890.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.19	Sound recording or reproducing apparatus																								
851920.000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851930.000	Turntables (record-decks)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
851950.000	Telephone answering machines		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other apparatus																								
851981.000	Using magnetic, optical or semiconductor media		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
851989.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner																								
852110.000	Magnetic tape-type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21																								
852210.000	Pick-up cartridges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
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																								
852321.000	Cards incorporating a magnetic stripe		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Optical media																								
852341.000	Unrecorded		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852349.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Semiconductor media																								

Tariff Line	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 and Subsequent Years	Remarks	
852351.000	Solid-state non-volatile storage devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8523.52	"Smart cards"																								
852352.010	- Proximity cards and tags		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852352.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852359.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852380.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders																								
852550.000	Transmission apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852560.000	Transmission apparatus incorporating reception apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852580.000	Television cameras, digital cameras and video camera recorders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus																								
8526.10	Radar apparatus																								
852610.010	- For ships		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852610.020	- For aircraft, whether for mounting on the aircraft or on land		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852610.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
8526.91	Radio navigational aid apparatus																								
852691.010	- For aircraft, whether for mounting on the aircraft or on land		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
852691.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
852692.000	Radio remote control apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock																								
	Radio-broadcast receivers capable of operating without an external source of power																								
852712.000	Pocket-size radio cassette-players		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852713.000	Other apparatus combined with sound recording or reproducing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles																								
852721.000	Combined with sound recording or reproducing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
852791.000	Combined with sound recording or reproducing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852792.000	Not combined with sound recording or reproducing apparatus but combined with a clock		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852799.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																								
	Cathode-ray tube monitors																								

Tariff Line	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 and Subsequent Years	Remarks	
852841.000	Of a kind solely or principally used in an automatic data processing system of heading 84.71		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852849.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other monitors																								
852851.000	Of a kind solely or principally used in an automatic data processing system of heading 84.71		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852859.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Projectors																								
852861.000	Of a kind solely or principally used in an automatic data processing system of heading 84.71		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852869.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																								
852871.000	Not designed to incorporate a video display or screen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8528.72	Other, colour																								
852872.010	- Incorporating liquid crystal devices (LCD)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852872.020	- Incorporating plasma devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852872.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852873.000	Other, monochrome		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28																								
852910.000	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8529.90	Other																								
	- Display modules																								

Tariff Line	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 and Subsequent Years	Remarks		
	-- Incorporating liquid crystal devices (LCD)																									
852990.111	--- Of display diagonal of less than 59 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
852990.112	--- Of display diagonal of 59 cm or more but less than 76 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852990.113	--- Of display diagonal of 76 cm or more		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852990.190	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
852990.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)																									
853010.000	Equipment for railways or tramways		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853080.000	Other equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853090.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30																									
853110.000	Burglar or fire alarms and similar apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853120.000	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853180.000	Other apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)																									
853210.000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other fixed capacitors																									

Tariff Line	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 and Subsequent Years	Remarks	
853221.000	Tantalum		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
853222.000	Aluminium electrolytic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853223.000	Ceramic dielectric, single layer		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853224.000	Ceramic dielectric, multilayer		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853225.000	Dielectric of paper or plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853230.000	Variable or adjustable (pre-set) capacitors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors																								
853310.000	Fixed carbon resistors, composition or film types		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other fixed resistors																								
853321.000	For a power handling capacity not exceeding 20 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Wirewound variable resistors, including rheostats and potentiometers																								
853331.000	For a power handling capacity not exceeding 20 W		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853339.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853340.000	Other variable resistors, including rheostats and potentiometers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.34																									
853400.000	Printed circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes) , for a voltage exceeding 1,000 volts																									
853510.000	Fuses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Automatic circuit breakers																									
853521.000	For a voltage of less than 72.5 kV		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853530.000	Isolating switches and make-and-break switches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853540.000	Lightning arresters, voltage limiters and surge suppressors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables																									
853610.000	Fuses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853620.000	Automatic circuit breakers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853630.000	Other apparatus for protecting electrical circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Relays																									
853641.000	For a voltage not exceeding 60 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853649.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8536.50	Other switches																									
	- Electro-magnetic switches and micro-switches																									

Tariff Line	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 and Subsequent Years	Remarks	
853650.011	-- Electro-magnetic switches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
853650.019	-- Micro-switches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853650.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Lamp-holders, plugs and sockets																								
853661.000	Lamp-holders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853669.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853670.000	Connectors for optical fibres, optical fibre bundles or cables		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853690.000	Other apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17																								
853710.000	For a voltage not exceeding 1,000 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853720.000	For a voltage exceeding 1,000 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37																								
853810.000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps																								
8539.10	Sealed beam lamp units																								
853910.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
853910.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other filament lamps, excluding ultra-violet or infra-red lamps																							
853921.000	Tungsten halogen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853922.000	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853929.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Discharge lamps, other than ultra-violet lamps																							
853931.000	Fluorescent, hot cathode		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853932.000	Mercury or sodium vapour lamps; metal halide lamps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853939.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Ultra-violet or infra-red lamps; arc-lamps																							
853941.000	Arc-lamps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853949.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8539.90	Parts																							
853990.010	- Of sealed beam lamps for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
853990.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)																							
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes																							
854011.000	Colour		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854012.000	Monochrome		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
8540.20	Television camera tubes; image converters and intensifiers; other photo-cathode tubes																								
854020.010	- Television camera tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854020.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854040.000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854060.000	Other cathode-ray tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes																								
854071.000	Magnetrons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854079.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other valves and tubes																								
854081.000	Receiver or amplifier valves and tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854089.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
854091.000	Of cathode-ray tubes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854099.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals																								
8541.10	Diodes, other than photosensitive or light emitting diodes																								
854110.010	- For mean forward current of less than 100 mA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
854110.090	- For a mean forward current of not less than 100 mA		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Transistors, other than photosensitive transistors																							
8541.21	With a dissipation rate of less than 1 W																							
854121.010	- Silicon transistors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854121.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8541.29	Other																							
854129.010	- Silicon transistors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854129.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854130.000	Thyristors, diacs and triacs, other than photosensitive devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes																							
854140.010	- Light emitting diodes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854140.020	- Photovoltaic cells whether or not assembled in modules or made up into panels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854140.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854150.000	Other semiconductor devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8541.60	Mounted piezo-electric crystals																							
854160.010	- Of crystal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854160.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.42	Electronic integrated circuits																							

Tariff Line	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 and Subsequent Years	Remarks
	Electronic integrated circuits																							
8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits																							
854231.010	- Uncased		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
854231.020	-- Hybrid integrated circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																							
854231.031	--- MPU (Microprocessor unit)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854231.032	--- MCU (Microcontroller unit)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854231.033	--- DSP (Digital signal processor)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854231.039	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8542.32	Memories																							
	- Uncased																							
854232.011	-- DRAM (Dynamic random access memory), metal oxide semiconductors (MOS technology) of the digital monolithic integrated circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854232.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
	-- RAM (Random access memory)																							
854232.021	--- DRAM (Dynamic random access memory), metal oxide semiconductors (MOS technology) of the digital monolithic integrated circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854232.029	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- ROM (Read only memory)																							

Tariff Line	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 and Subsequent Years	Remarks	
854232.031	--- Flash memory		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
854232.039	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854232.090	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8542.33	Amplifiers																								
854233.010	- Uncased		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
854233.091	-- Hybrid integrated circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854233.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8542.39	Other																								
854239.010	- Uncased		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
854239.091	-- Hybrid integrated circuits		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854239.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter																								
854310.000	Particle accelerators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8543.20	Signal generators																								
854320.010	- With a frequency range of less than 100 MHz		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854320.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854330.000	Machines and apparatus for electroplating, electrolysis or electrophoresis		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
854370.000	Other machines and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
854390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors																								
	Winding wire																								
854411.000	Of copper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Treatment for ASEAN, Australia, and New Zealand
854411.000	Of copper	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Treatment for China and Korea
854419.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Treatment for ASEAN, Australia, and New Zealand
854419.000	Other	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Treatment for China and Korea
854420.000	Co-axial cable and other co-axial electric conductors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships																								
854430.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
854430.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other electric conductors, for a voltage not exceeding 1,000 V																								
8544.42	Fitted with connectors																								

Tariff Line	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 and Subsequent Years	Remarks
854442.010	- Of a kind used for telecommunication		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
854442.091	-- For a voltage not exceeding 80 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854442.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8544.49	Other																							
854449.010	- Of a kind used for telecommunication, for a voltage not exceeding 80 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
854449.091	-- For a voltage not exceeding 80 V		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854449.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8544.60	Other electric conductors, for a voltage exceeding 1,000 V																							
854460.010	- For motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854460.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8544.70	Optical fibre cables																							
854470.010	- Of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854470.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes																							
	Electrodes																							
8545.11	Of a kind used for furnaces																							

Tariff Line	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 and Subsequent Years	Remarks	
854511.010	- Of poles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
854511.010	- Of poles	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
854511.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854520.000	Brushes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
854520.000	Brushes	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
8545.90	Other																								
854590.010	1 Carbon electric heating resistors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854590.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.46	Electrical insulators of any material																								
854610.000	Of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854620.000	Of ceramics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
854690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material																								

Tariff Line	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 and Subsequent Years	Remarks		
854710.000	Insulating fittings of ceramics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
854720.000	Insulating fittings of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
854790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter																									
854810.000	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
854890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT																										
Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds																										
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators																									
860110.000	Powered from an external source of electricity		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
860120.000	Powered by electric accumulators		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
86.02	Other rail locomotives; locomotive tenders																									
860210.000	Diesel-electric locomotives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
860290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04																									
860310.000	Powered from an external source of electricity		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
860390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
86.04																										

Tariff Line	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 and Subsequent Years	Remarks	
860400.000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
86.05																									
860500.000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
86.06	Railway or tramway goods vans and wagons, not self-propelled																								
860610.000	Tank wagons and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
860630.000	Self-discharging vans and wagons, other than those of subheading 8606.10		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
860691.000	Covered and closed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
860692.000	Open, with non-removable sides of a height exceeding 60 cm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
860699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
86.07	Parts of railway or tramway locomotives or rolling-stock																								
	Bogies, bissel-bogies, axles and wheels, and parts thereof																								
860711.000	Driving bogies and bissel-bogies		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
860712.000	Other bogies and bissel-bogies		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
860719.000	Other, including parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Brakes and parts thereof																								
860721.000	Air brakes and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
860729.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
860730.000	Hooks and other coupling devices, buffers, and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
	Other																									
860791.000	Of locomotives		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
860799.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
86.08																										
860800.000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
86.09																										
860900.000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof																										
87.01	Tractors (other than tractors of heading 87.09)																									
870110.000	Pedestrian controlled tractors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
870120.000	Road tractors for semi-trailers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
870130.000	Track-laying tractors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
8701.90	Other																									
	- For agricultural purpose																									
870190.011	-- With a nominal horse power not less than 70 PS		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
870190.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
870190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			

Tariff Line	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 and Subsequent Years	Remarks	
87.02	Motor vehicles for the transport of ten or more persons, including the driver																								
870210.000	With compression-ignition internal combustion piston engine (diesel or semi-diesel)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
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																								
870310.000	Vehicles specially designed for travelling on snow; golf cars and similar vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine																								
870321.000	Of a cylinder capacity not exceeding 1,000 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870322.000	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870323.000	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870324.000	Of a cylinder capacity exceeding 3,000 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																								
870331.000	Of a cylinder capacity not exceeding 1,500 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870332.000	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870333.000	Of a cylinder capacity exceeding 2,500 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.04	Motor vehicles for the transport of goods																								
870410.000	Dumpers designed for off-highway use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																								
870421.000	g.v.w. not exceeding 5 tonnes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870422.000	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870423.000	g.v.w. exceeding 20 tonnes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, with spark-ignition internal combustion piston engine																								
870431.000	g.v.w. not exceeding 5 tonnes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870432.000	g.v.w. exceeding 5 tonnes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)																								
870510.000	Crane lorries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870520.000	Mobile drilling derricks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870530.000	Fire fighting vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870540.000	Concrete-mixer lorries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.06																									
870600.000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05																								

Tariff Line	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 and Subsequent Years	Remarks	
870710.000	For the vehicles of heading 87.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
870790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05																								
870810.000	Bumpers and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other parts and accessories of bodies (including cabs)																								
870821.000	Safety seat belts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870829.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8708.30	Brakes and servo-brakes; parts thereof																								
870830.010	- Mounted brake linings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870830.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870840.000	Gear boxes and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof																								
870850.010	- Non-driving axles and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870850.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8708.70	Road wheels and parts and accessories thereof																								
870870.010	- For tractors of heading 87.01		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870870.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870880.000	Suspension systems and parts thereof (including shock-absorbers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other parts and accessories																								
870891.000	Radiators and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
870892.000	Silencers (mufflers) and exhaust pipes; parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
870893.000	Clutches and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870894.000	Steering wheels, steering columns and steering boxes; parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870895.000	Safety airbags with inflator/inflator system; parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8708.99	Other																								
870899.010	- For tractors of heading 87.01		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870899.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles																								
	Vehicles																								
870911.000	Electrical		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870919.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
870990.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.10																									
871000.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars																								
871110.000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc																								

Tariff Line	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 and Subsequent Years	Remarks
871120.010	- Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871120.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871130.000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871140.000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871150.000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.12																								
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised																							
871200.100	- With cantilever type caliper brakes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
	-- Of a nominal wheel diameter not exceeding 24 (60.96 cm)																							
871200.211	--- Of a brake lever dimension exceeding 85 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	--- Other																							
871200.218	---- Of a nominal wheel diameter of 12 (30.48 cm) or more but not exceeding 16 (40.64 cm)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871200.219	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Of a nominal wheel diameter of 24 (60.96 cm) or more																							
871200.291	--- Without derailleur (excluding hub gear)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871200.299	--- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled																								
871310.000	Not mechanically propelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13																								
871410.000	Of motorcycles (including mopeds)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871420.000	Of carriages for disabled persons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
871491.000	Frames and forks, and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871492.000	Wheel rims and spokes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871493.000	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871494.000	Brakes, including coaster braking hubs and hub brakes, and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871495.000	Saddles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871496.000	Pedals and crank-gear, and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871499.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.15																									
871500.000	Baby carriages and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof																								
871610.000	Trailers and semi-trailers of the caravan type, for housing or camping		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871620.000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	Other trailers and semi-trailers for the transport of goods																								
871631.000	Tanker trailers and tanker semi-trailers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871639.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871640.000	Other trailers and semi-trailers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871680.000	Other vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
871690.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 88 Aircraft, spacecraft, and parts thereof																									
88.01																									
880100.000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles																								
	Helicopters																								
880211.000	Of an unladen weight not exceeding 2,000 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
880212.000	Of an unladen weight exceeding 2,000 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
880220.000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
880230.000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
880240.000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
880260.000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
88.03	Parts of goods of heading 88.01 or 88.02																								
8803.10	Propellers and rotors and parts thereof																								

Tariff Line	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 and Subsequent Years	Remarks		
880310.010	- Propellers for aeroplanes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
880310.020	- Rotors and rotor blades for helicopters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
880310.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
880320.000	Under-carriages and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
880330.000	Other parts of aeroplanes or helicopters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
880390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
88.04																										
880400.000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles																									
880510.000	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Ground flying trainers and parts thereof																									
880521.000	Air combat simulators and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
880529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
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																									
890110.000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
890120.000	Tankers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
890130.000	Refrigerated vessels, other than those of subheading 8901.20		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks			
890190.000	Other vessels for the transport of goods and other vessels for the transport of both persons and goods		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
89.02																											
890200.000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes																										
890310.000	Inflatable		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																										
890391.000	Sailboats, with or without auxiliary motor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
890392.000	Motorboats, other than outboard motorboats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
890399.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
89.04																											
890400.000	Tugs and pusher craft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms																										
890510.000	Dredgers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
890520.000	Floating or submersible drilling or production platforms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
890590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
89.06	Other vessels, including warships and lifeboats other than rowing boats																										
890610.000	Warships		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
8906.90	Other																										
890690.010	- Of a gross tonnage of less than 100 tons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks
890690.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)																							
890710.000	Inflatable rafts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
890790.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
89.08																								
890800.000	Vessels and other floating structures for breaking up		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																								
Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof																								
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked																							
9001.10	Optical fibres, optical fibre bundles and cables																							
900110.010	- Of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900110.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900120.000	Sheets and plates of polarising material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900130.000	Contact lenses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900140.000	Spectacle lenses of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900150.000	Spectacle lenses of other materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked																								
	Objective lenses																								
9002.11	For cameras, projectors or photographic enlargers or reducers																								
900211.010	- For cameras		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900211.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900220.000	Filters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof																								
	Frames and mountings																								
900311.000	Of plastics	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
9003.19	Of other materials																								
900319.010	1 Of metal	4.7 %	4.4 %	4.1 %	3.8 %	3.5 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	
900319.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
900319.020	2 Other	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
900390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks
900390.000	Parts	4.7 %	4.3 %	3.8 %	3.4 %	3.0 %	2.6 %	2.1 %	1.7 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
90.04	Spectacles, goggles and the like, corrective, protective or other																							
900410.000	Sunglasses	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	
900490.000	Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy																							
900510.000	Binoculars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900580.000	Other instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900590.000	Parts and accessories (including mountings)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39																							
900610.000	Cameras of a kind used for preparing printing plates or cylinders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900630.000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900640.000	Instant print cameras		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other cameras																							
900651.000	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900652.000	Other, for roll film of a width less than 35 mm		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9006.53	Other, for roll film of a width of 35 mm																							
900653.100	- Without a function of exchanging film		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
900653.900	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
900659.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Photographic flashlight apparatus and flashbulbs																								
900661.000	Discharge lamp ("electronic") flashlight apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900669.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories																								
900691.000	For cameras		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus																								
900710.000	Cameras		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900720.000	Projectors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts and accessories																								
900791.000	For cameras		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900792.000	For projectors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers																								
900850.000	Projectors, enlargers and reducers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9008.90	Parts and accessories																								
900890.010	- Of image projectors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
900890.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens																								
901010.000	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901050.000	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901060.000	Projection screens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901090.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection																								
901110.000	Stereoscopic microscopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901120.000	Other microscopes, for photomicrography, cinephotomicrography or microprojection		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901180.000	Other microscopes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901190.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.12	Microscopes other than optical microscopes; diffraction apparatus																								
901210.000	Microscopes other than optical microscopes; diffraction apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901290.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter																								
901310.000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
9013.20	Lasers, other than laser diodes																								
901320.010	- For laboratory uses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901320.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901380.000	Other devices, appliances and instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901390.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.14	Direction finding compasses; other navigational instruments and appliances																								
901410.000	Direction finding compasses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901420.000	Instruments and appliances for aeronautical or space navigation (other than compasses)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901480.000	Other instruments and appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901490.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders																								
901510.000	Rangefinders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901520.000	Theodolites and tachymeters (tacheometers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901530.000	Levels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901540.000	Photogrammetrical surveying instruments and appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901580.000	Other instruments and appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9015.90	Parts and accessories																								
901590.010	- Of electrical instruments and appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
90.16																									
901600.000	Balances of a sensitivity of 5 cg or better, with or without weights		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter																								
901710.000	Drafting tables and machines, whether or not automatic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901720.000	Other drawing, marking-out or mathematical calculating instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9017.30	Micrometers, callipers and gauges																								
901730.010	- Of electrical type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901730.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901780.000	Other instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901790.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments																								
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)																								
901811.000	Electro-cardiographs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901812.000	Ultrasonic scanning apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.13	Magnetic resonance imaging apparatus																								
901813.010	- For veterinary use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
901813.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.14	Scintigraphic apparatus																							
901814.010	- For veterinary use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901814.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.19	Other																							
901819.010	- Ultrasonic diagnostic equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
901819.091	-- For veterinary use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901819.098	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901820.000	Ultra-violet or infra-red ray apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Syringes, needles, catheters, cannulae and the like																							
9018.31	Syringes, with or without needles																							
901831.010	- For dental use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901831.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.32	Tubular metal needles and needles for sutures																							
901832.010	- For dental use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901832.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.39	Other																							
901839.010	- For dental use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
901839.021	-- For surgical use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
901839.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other instruments and appliances, used in dental sciences																							
901841.000	Dental drill engines, whether or not combined on a single base with other dental equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.49	Other																							
901849.010	- Dentists' chairs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901849.020	- Other electro-dental apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901849.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.50	Other ophthalmic instruments and appliances																							
901850.010	- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901850.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9018.90	Other instruments and appliances																							
901890.010	- Surgical instruments and appliances (except electro-medical apparatus (excluding apparatus merely driven by electric motor), forceps, knives, scissors and other hand-held instruments and parts and accessories thereof)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
	-- For medical or surgical use																							
	--- For surgical use																							
901890.021	---- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901890.022	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	--- Other																							

Tariff Line	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 and Subsequent Years	Remarks	
901890.023	---- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901890.024	---- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901890.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus																								
901910.000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
901920.000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.20																									
902000.000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability																								
902110.000	Orthopaedic or fracture appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Artificial teeth and dental fittings																								
9021.21	Artificial teeth																								
902121.010	- Factitious teeth		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902121.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other artificial parts of the body																								

Tariff Line	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 and Subsequent Years	Remarks	
902131.000	Artificial joints		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
902139.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902140.000	Hearing aids, excluding parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902150.000	Pacemakers for stimulating heart muscles, excluding parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like																								
	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus																								
902212.000	Computed tomography apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902213.000	Other, for dental uses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9022.14	Other, for medical, surgical or veterinary uses																								
902214.010	- For medical or surgical use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902214.090	- For veterinary use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902219.000	For other uses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus																								
902221.000	For medical, surgical, dental or veterinary uses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902229.000	For other uses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9022.30	X-ray tubes																								

Tariff Line	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 and Subsequent Years	Remarks
902230.010	- For medical, surgical or dental use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902230.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9022.90	Other, including parts and accessories																							
902290.010	- Parts and accessories of apparatus based on the use of alpha, beta or gamma radiations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
902290.021	-- For medical, surgical or dental use		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902290.029	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.23																								
902300.000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)																							
902410.000	Machines and appliances for testing metals		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902480.000	Other machines and appliances		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902490.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments																							
	Thermometers and pyrometers, not combined with other instruments																							
902511.000	Liquid-filled, for direct reading		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9025.19	Other																							
902519.010	- Of electrical type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
902519.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902580.000	Other instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902590.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32																							
902610.000	For measuring or checking the flow or level of liquids		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9026.20	For measuring or checking pressure																							
902620.010	- Of electrical type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902620.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902680.000	Other instruments or apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902690.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes																							
902710.000	Gas or smoke analysis apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902720.000	Chromatographs and electrophoresis instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902730.000	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902750.000	Other instruments and apparatus using optical radiations (UV, visible, IR)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9027.80	Other instruments and apparatus																							

Tariff Line	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 and Subsequent Years	Remarks	
	- Of electrical type																								
902780.011	-- Instruments and apparatus for analysis		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902780.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902780.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9027.90	Microtomes; parts and accessories																								
902790.010	- Parts and accessories of electrical instruments and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor																								
902810.000	Gas meters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902820.000	Liquid meters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902830.000	Electricity meters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902890.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes																								
902910.000	Revolution counters, production counters, taximeters, mileometers, pedometers and the like		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9029.20	Speed indicators and tachometers; stroboscopes																								
902920.010	- Of electrical type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902920.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
902990.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations																								
903010.000	Instruments and apparatus for measuring or detecting ionising radiations		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903020.000	Oscilloscopes and oscillographs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power																								
903031.000	Multimeters without a recording device		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903032.000	Multimeters with a recording device		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9030.33	Other, without a recording device																								
903033.010	- Voltmeters and ammeters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903033.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903039.000	Other, with a recording device		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903040.000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other instruments and apparatus																								
903082.000	For measuring or checking semiconductor wafers or devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903084.000	Other, with a recording device		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9030.89	Other																								
903089.010	- Character measuring testers for integrated circuits or semiconductors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff Line	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 and Subsequent Years	Remarks	
903089.091	-- Spectrum analysers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
903089.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903090.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors																								
903110.000	Machines for balancing mechanical parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903120.000	Test benches		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other optical instruments and appliances																								
903141.000	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9031.49	Other																								
903149.010	- Profile projectors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903149.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9031.80	Other instruments, appliances and machines																								
	- Of electrical type																								
903180.011	-- Automatic measuring instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903180.012	-- Dynamometers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903180.013	-- Vibration measuring and testing apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903180.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903180.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9031.90	Parts and accessories																								
903190.010	- Of electrical instruments and apparatus		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks
903190.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.32	Automatic regulating or controlling instruments and apparatus																							
9032.10	Thermostats																							
903210.010	- Of electrical type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903220.000	Manostats		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other instruments and apparatus																							
903281.000	Hydraulic or pneumatic		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9032.89	Other																							
903289.010	- Of electrical type		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903289.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
903290.000	Parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
90.33																								
903300.000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 91 Clocks and watches and parts thereof																								
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal																							
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility																							
910111.000	With mechanical display only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9101.19	Other																							

Tariff Line	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 and Subsequent Years	Remarks
910119.010	- With opto-electronic display only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910119.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other wrist-watches, whether or not incorporating a stop-watch facility																							
910121.000	With automatic winding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910129.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
910191.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910199.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01																							
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility																							
910211.000	With mechanical display only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910212.000	With opto-electronic display only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910219.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other wrist-watches, whether or not incorporating a stop-watch facility																							
910221.000	With automatic winding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910229.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
910291.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910299.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
91.03	Clocks with watch movements, excluding clocks of heading 91.04																								
910310.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.04																									
910400.000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.05	Other clocks																								
	Alarm clocks																								
910511.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Wall clocks																								
910521.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910529.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
910591.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910599.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)																								
910610.000	Time-registers; time-recorders		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.07																									

Tariff Line	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 and Subsequent Years	Remarks		
910700.000	Time switches with clock or watch movement or with synchronous motor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
91.08	Watch movements, complete and assembled																									
	Electrically operated																									
910811.000	With mechanical display only or with a device to which a mechanical display can be incorporated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910812.000	With opto-electronic display only		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910819.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910820.000	With automatic winding		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.09	Clock movements, complete and assembled																									
910910.000	Electrically operated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
910990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements																									
	Of watches																									
911011.000	Complete movements, unassembled or partly assembled (movement sets)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911012.000	Incomplete movements, assembled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911019.000	Rough movements		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911090.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.11	Watch cases and parts thereof																									
911110.000	Cases of precious metal or of metal clad with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
911120.000	Cases of base metal, whether or not gold- or silver-plated		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911180.000	Other cases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911190.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof																								
911220.000	Cases		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911290.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof																								
9113.10	Of precious metal or of metal clad with precious metal																								
911310.010	- Of silver or of platinum (including iridium, osmium, palladium, rhodium and ruthenium)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911310.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9113.20	Of base metal, whether or not gold- or silver-plated																								
911320.010	- Plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911320.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9113.90	Other																								
	1 Of leather or of composition leather																								
911390.110	(1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
911390.110	(1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

Tariff Line	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 and Subsequent Years	Remarks		
911390.190	(2) Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
911390.190	(2) Other	10.0 %	9.5 %	9.0 %	8.6 %	8.1 %	7.6 %	7.1 %	6.7 %	6.2 %	5.7 %	5.2 %	4.8 %	4.3 %	3.8 %	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Treatment for China		
911390.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
	2 Other																									
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0 %	9.5 %	9.0 %	8.6 %	8.1 %	7.6 %	7.1 %	6.7 %	6.2 %	5.7 %	5.2 %	4.8 %	4.3 %	3.8 %	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Treatment for China		
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
911390.220	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
91.14	Other clock or watch parts																									
911410.000	Springs, including hair-springs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
911430.000	Dials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
911440.000	Plates and bridges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
911490.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 92 Musical instruments; parts and accessories of such articles																										
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments																									
920110.000	Upright pianos		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		

Tariff Line	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 and Subsequent Years	Remarks	
920120.000	Grand pianos		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
92.02	Other string musical instruments (for example, guitars, violins, harps)																								
920210.000	Played with a bow		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9202.90	Other																								
920290.010	- Guitars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
920290.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs																								
920510.000	Brass-wind instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9205.90	Other																								
920590.010	- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
920590.020	- Accordions and similar instruments		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
920590.030	- Mouth organs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
920590.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
92.06																									
920600.000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)																								
920710.000	Keyboard instruments, other than accordions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9207.90	Other																								

Tariff Line	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 and Subsequent Years	Remarks		
920790.010	- Electric guitars		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
920790.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments																									
920810.000	Musical boxes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds																									
920930.000	Musical instrument strings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																									
920991.000	Parts and accessories for pianos		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920992.000	Parts and accessories for the musical instruments of heading 92.02		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920994.000	Parts and accessories for the musical instruments of heading 92.07		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9209.99	Other																									
920999.010	- Metronomes, tuning forks and pitch pipes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920999.020	- Mechanisms for musical boxes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920999.030	- Parts and accessories for keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds of subheading 9205.90		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
920999.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF																										

Tariff Line	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 and Subsequent Years	Remarks	
Chapter 93 Arms and ammunition; parts and accessories thereof																									
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07																								
930110.000	Artillery weapons (for example, guns, howitzers and mortars)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930120.000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
93.02																									
930200.000	Revolvers and pistols, other than those of heading 93.03 or 93.04		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)																								
930310.000	Muzzle-loading firearms		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930320.000	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930330.000	Other sporting, hunting or target-shooting rifles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930390.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
93.04																									
930400.000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
93.05	Parts and accessories of articles of headings 93.01 to 93.04																								
9305.10	Of revolvers or pistols																								

Tariff Line	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 and Subsequent Years	Remarks	
930510.010	1 Of military ordnance		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
930510.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
930520.000	Of shotguns or rifles of heading 93.03		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Other																								
930591.000	Of military weapons of heading 93.01		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
9305.99	Other																								
930599.010	1 Of leather or of composition leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
930599.010	1 Of leather or of composition leather	8.2 %	7.5 %	6.7 %	6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
930599.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads																								
	Shotgun cartridges and parts thereof; air gun pellets																								
930621.000	Cartridges		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9306.30	Other cartridges and parts thereof																								
930630.100	1 Cartridges for riveting or similar tools or for captive bolt humane killers and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930630.200	2 For hunting or sporting		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930630.900	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
930690.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
93.07																									
930700.000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES																								
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings																								
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																								
940110.000	Seats of a kind used for aircraft		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940120.000	Seats of a kind used for motor vehicles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9401.30	Swivel seats with variable height adjustment																								
940130.010	1 Covered with leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
940130.020	- Of rattan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940130.030	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9401.40	Seats other than garden seats or camping equipment, convertible into beds																								
940140.010	1 Covered with leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940140.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Seats of cane, osier, bamboo or similar materials																								
940151.000	Of bamboo or rattan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940159.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other seats, with wooden frames																								
9401.61	Upholstered																								

Tariff Line	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 and Subsequent Years	Remarks	
940161.010	- Covered with leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
940161.020	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940169.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other seats, with metal frames																								
9401.71	Upholstered																								
940171.010	1 Covered with leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940171.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9401.79	Other																								
940179.010	1 Covered with leather		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940179.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9401.80	Other seats																								
	1 Covered with leather																								
940180.011	- Of marble		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940180.091	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
940180.012	- Of marble		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940180.099	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9401.90	Parts																								
	1 Of leather																								
940190.021	- Of a kind use for the motor vehicles	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
940190.021	- Of a kind use for the motor vehicles	3.8 %	3.6 %	3.4 %	3.3 %	3.1 %	2.9 %	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.3 %	1.1 %	0.9 %	0.7 %	0.5 %	0.4 %	0.2 %	Free	Treatment for China	
940190.021	- Of a kind use for the motor vehicles		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
940190.029	- Other	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
940190.029	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
940190.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles																								
940210.000	Dentists', barbers' or similar chairs and parts thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940290.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
94.03	Other furniture and parts thereof																								
940310.000	Metal furniture of a kind used in offices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940320.000	Other metal furniture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940330.000	Wooden furniture of a kind used in offices		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940340.000	Wooden furniture of a kind used in the kitchen		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940350.000	Wooden furniture of a kind used in the bedroom		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9403.60	Other wooden furniture																								
940360.010	- Shelved furniture (excluding cupboards and bookcases), designed to be hung, to be fixed to the wall or to stand one on the other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
	- Other																								
940360.110	-- Buddhist altar		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940360.190	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940370.000	Furniture of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Furniture of other materials, including cane, osier, bamboo or similar materials																								
940381.000	Of bamboo or rattan		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9403.89	Other																								
940389.010	- Of marble		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940389.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9403.90	Parts																								
940390.010	- Of metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940390.020	- Of wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940390.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered																								
940410.000	Mattress supports		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
940410.000	Mattress supports	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	Mattresses																								

Tariff Line	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 and Subsequent Years	Remarks	
940421.000	Of cellular rubber or plastics, whether or not covered	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free		
940429.000	Of other materials	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free		
940430.000	Sleeping bags		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
940430.000	Sleeping bags	3.8 %	3.5 %	3.1 %	2.8 %	2.4 %	2.1 %	1.7 %	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea	
9404.90	Other																								
	- Quilts and eiderdowns																								
940490.010	-- Eiderdowns, stuffed with feather or down		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
940490.010	-- Eiderdowns, stuffed with feather or down	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for China	
940490.010	-- Eiderdowns, stuffed with feather or down	3.8 %	3.7 %	3.6 %	3.4 %	3.3 %	3.2 %	3.1 %	3.0 %	2.9 %	2.7 %	2.6 %	2.5 %	2.4 %	2.3 %	2.1 %	2.0 %	1.9 %	1.9 %	1.9 %	1.9 %	1.9 %	1.9 %	1.9 %	Treatment for Korea
940490.020	-- Stuffed solely with man-made fibres		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	
940490.020	-- Stuffed solely with man-made fibres	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for China	
940490.020	-- Stuffed solely with man-made fibres		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea	
940490.030	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand	

Tariff Line	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 and Subsequent Years	Remarks	
940490.030	-- Other	3.8 %	3.6 %	3.3 %	3.1 %	2.9 %	2.6 %	2.4 %	2.1 %	1.9 %	1.7 %	1.4 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
940490.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
940490.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included																								
940510.000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940520.000	Electric table, desk, bedside or floor-standing lamps		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940530.000	Lighting sets of a kind used for Christmas trees		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9405.40	Other electric lamps and lighting fittings																								
940540.010	- Searchlights and spotlights		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940540.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9405.50	Non-electrical lamps and lighting fittings																								
940550.010	- Of marble		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940550.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9405.60	Illuminated signs, illuminated name-plates and the like																								
	1 Of glass, of wood, of gut (other than silk-worm gut), of goldbeater's skin, of bladders or tendons																								

Tariff Line	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 and Subsequent Years	Remarks	
940560.010	- Of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
940560.020	- Of wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940560.030	- Of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940560.040	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Parts																								
940591.000	Of glass		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940592.000	Of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
940592.000	Of plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
9405.99	Other																								
940599.020	- Of wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
940599.091	-- of base metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940599.099	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
94.06																									
9406.00	Prefabricated buildings																								
940600.010	- With floor, having a room or rooms which are not less than 9 m ²		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940600.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 95 Toys, games and sports requisites; parts and accessories thereof																									

Tariff Line	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 and Subsequent Years	Remarks	
95.03																									
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds																								
950300.100	1 Wheeled toys; dolls' carriages		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	2 Dolls representing only human beings																								
950300.210	- Dolls, whether or not dressed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950300.210	- Dolls, whether or not dressed		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Parts and accessories																								
950300.221	-- Garments and accessories therefor, footwear and headgear		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950300.229	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Toys representing animals or non-human creatures																								
	(1) Stuffed																								
950300.311	A Of textile woven fabrics or of plastics	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free		
950300.319	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950300.319	B Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(2) Other																								
	A Of textile woven fabrics, of base metal or of plastics																								

Tariff Line	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 and Subsequent Years	Remarks	
950300.323	- Of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950300.329	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950300.390	B Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Puzzles																								
950300.410	(1) Of base metal or of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950300.410	(1) Of base metal or of plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950300.490	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
950300.490	(2) Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
	5 Electric trains, including tracks, signals and other accessories therefor, reduced-size ("scale") model assembly kits and other construction sets and constructional toys																								
950300.510	(1) Of base metal or of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950300.590	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	6 Toy musical instruments and apparatus and other toys, put up in sets or outfits																								
950300.610	(1) Of textile woven fabrics, of base metal or of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950300.690	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	7 Other																								
	(1) Of textile woven fabrics, of base metal or of plastics																								

Tariff Line	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 and Subsequent Years	Remarks
950300.911	- Of textile woven fabrics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950300.911	- Of textile woven fabrics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950300.912	- Of base metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950300.912	- Of base metal	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950300.913	- Of plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950300.913	- Of plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950300.990	(2) Other	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment																							
950420.000	Articles and accessories for billiards of all kinds		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950430.000	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950440.000	Playing cards		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950450.000	Video game consoles and machines, other than those of subheading 9504.30		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9504.90	Other																							

Tariff Line	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 and Subsequent Years	Remarks	
950490.020	1 Bowling balls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
950490.010	2 Articles for chess or other table games and parts and accessories thereof		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950490.090	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes																								
950510.000	Articles for Christmas festivities		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950510.000	Articles for Christmas festivities	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950590.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950590.000	Other	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools																								
	Snow-skis and other snow-ski equipment																								
950611.000	Skis		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950612.000	Ski-fastenings (ski-bindings)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950619.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Water-skis, surf-boards, sailboards and other water-sport equipment																								
950621.000	Sailboards		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
950629.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Golf clubs and other golf equipment																									
950631.000	Clubs, complete		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950632.000	Balls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950639.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950640.000	Articles and equipment for table-tennis		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Tennis, badminton or similar rackets, whether or not strung																									
9506.51	Lawn-tennis rackets, whether or not strung																									
950651.010	- Lawn-tennis rackets, excluding parts and accessories		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950651.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950659.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Balls, other than golf balls and table-tennis balls																									
950661.000	Lawn-tennis balls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950662.000	Inflatable	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950669.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950669.000	Other	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950670.000	Ice skates and roller skates, including skating boots with skates attached		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									

Tariff Line	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 and Subsequent Years	Remarks
950691.000	Articles and equipment for general physical exercise, gymnastics or athletics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950699.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites																							
9507.10	Fishing rods																							
950710.010	- Fishing rods, excluding parts and accessories	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950710.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950710.090	- Other	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950720.000	Fish-hooks, whether or not snelled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
950720.000	Fish-hooks, whether or not snelled	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
950730.000	Fishing reels	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950790.000	Other	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres																							
950810.000	Travelling circuses and travelling menageries		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
950890.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 96 Miscellaneous manufactured articles																							

Tariff Line	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 and Subsequent Years	Remarks
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)																							
9601.10	Worked ivory and articles of ivory																							
960110.010	1 Of elephants' tusks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960110.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9601.90	Other																							
960190.100	1 Worked Bekko and coral, and articles of Bekko or coral		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
960190.200	- Worked mother-of-pearl and articles of mother-of-pearl, formed to be suitable for the manufacture of buttons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960190.300	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.02																								
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin																							
960200.010	1 Gelatin capsules		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960200.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)																							

Tariff Line	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 and Subsequent Years	Remarks	
960310.000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960310.000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	2.5 %	2.3 %	2.0 %	1.8 %	1.6 %	1.4 %	1.1 %	0.9 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances																								
960321.000	Tooth brushes, including dental-plate brushes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960321.000	Tooth brushes, including dental-plate brushes	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960329.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960329.000	Other	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960330.000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960330.000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960340.000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	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 and Subsequent Years	Remarks	
960340.000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960350.000	Other brushes constituting parts of machines, appliances or vehicles	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9603.90	Other																								
960390.030	1 Mechanical floor sweepers		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960390.010	2 Feather dusters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960390.010	2 Feather dusters	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
960390.020	3 Prepared knots and tufts for broom or brush making		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960390.020	3 Prepared knots and tufts for broom or brush making	2.2 %	2.0 %	1.8 %	1.6 %	1.4 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
960390.090	4 Other	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	
96.04																									
960400.000	Hand sieves and hand riddles		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.05																									
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6 %	6.2 %	5.8 %	5.4 %	5.0 %	4.5 %	4.1 %	3.7 %	3.3 %	2.9 %	2.5 %	2.1 %	1.7 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks																								
960610.000	Press-fasteners, snap-fasteners and press-studs and parts therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Buttons																								
960621.000	Of plastics, not covered with textile material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960622.000	Of base metal, not covered with textile material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9606.29	Other																								
960629.010	1 Of shells		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960629.020	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960630.000	Button moulds and other parts of buttons; button blanks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.07	Slide fasteners and parts thereof																								
	Slide fasteners																								
960711.000	Fitted with chain scoops of base metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960720.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09																								
9608.10	Ball point pens																								
960810.010	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
960810.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960810.090	2 Other	5.0 % or 1.25 yen /piece, whichever is the greater	4.7 % or 1.17 yen/ piece, whichever is the greater	4.4 % or 1.09 yen/ piece, whichever is the greater	4.1 % or 1.02 yen/ piece, whichever is the greater	3.8 % or 0.94 yen/ piece, whichever is the greater	3.4 % or 0.86 yen/ piece, whichever is the greater	3.1 % or 0.78 yen/ piece, whichever is the greater	2.8 % or 0.70 yen/ piece, whichever is the greater	2.5 % or 0.63 yen/ piece, whichever is the greater	2.2 % or 0.55 yen/ piece, whichever is the greater	1.9 % or 0.47 yen/ piece, whichever is the greater	1.6 % or 0.39 yen/ piece, whichever is the greater	1.3 % or 0.31 yen/ piece, whichever is the greater	0.9 % or 0.23 yen/ piece, whichever is the greater	0.6 % or 0.16 yen/ piece, whichever is the greater	0.3 % or 0.08 yen/ piece, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960820.000	Felt tipped and other porous-tipped pens and markers	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9608.30	Fountain pens, stylograph pens and other pens																								
960830.100	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960830.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960830.200	2 Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
9608.40	Propelling or sliding pencils																								
960840.010	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960840.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960840.090	2 Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea

Tariff Line	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 and Subsequent Years	Remarks	
960850.000	Sets of articles from two or more of the foregoing subheadings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960850.000	Sets of articles from two or more of the foregoing subheadings	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
960860.000	Refills for ball point pens, comprising the ball point and ink-reservoir		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
960891.000	Pen nibs and nib points		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9608.99	Other																								
960899.010	- Parts and accessories of ball point pens or of propelling or sliding pencils, other than refills for ball point pens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960899.010	- Parts and accessories of ball point pens or of propelling or sliding pencils, other than refills for ball point pens	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960899.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960899.090	- Other	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks																								
9609.10	Pencils and crayons, with leads encased in a rigid sheath																								
960910.010	- With black leads		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960910.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
960920.000	Pencil leads, black or coloured		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
960990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
96.10																									
961000.000	Slates and boards, with writing or drawing surfaces, whether or not framed		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.11																									
961100.000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes																								
961210.000	Ribbons		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961220.000	Ink-pads		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks																								
961310.000	Pocket lighters, gas fuelled, non-refillable		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9613.20	Pocket lighters, gas fuelled, refillable																								
961320.010	1 Made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961320.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961380.000	Other lighters		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961390.000	Parts		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.14																									

Tariff Line	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 and Subsequent Years	Remarks	
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof																								
961400.100	1 Pipes and pipe bowls		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961400.900	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof																								
	Combs, hair-slides and the like																								
961511.000	Of hard rubber or plastics		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
961511.000	Of hard rubber or plastics	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
961519.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
961519.000	Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
9615.90	Other																								
961590.010	1 Of wood		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961590.030	2 Of iron or steel		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Of aluminium, of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material																								
961590.020	- Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
961590.040	- Of aluminium		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
961590.050	4 Of other base metal, excluding those plated with precious metal		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
961590.060	5 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
961590.060	5 Other	4.3 %	3.9 %	3.5 %	3.1 %	2.7 %	2.3 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations																								
961610.000	Scent sprays and similar toilet sprays, and mounts and heads therefor		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
961610.000	Scent sprays and similar toilet sprays, and mounts and heads therefor	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
961620.000	Powder-puffs and pads for the application of cosmetics or toilet preparations	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.17																									
961700.000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.18																									
961800.000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
96.19																									
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material																								
961900.100	1 Of paper, cellulose wadding, webs of cellulose fibres or wadding of textile materials		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks	
961900.200	2 Of cotton																								
961900.200	- Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07: of fabrics of heading 59.06		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
961900.200	- Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07: of fabrics of heading 59.06	5.6 %	5.1 %	4.6 %	4.1 %	3.6 %	3.1 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
961900.200	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
961900.200	- Other	6.5 %	5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
961900.300	3 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
961900.300	3 Other	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES																									
Chapter 97 Works of art, collectors' pieces and antiques																									
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques																								
970110.000	Paintings, drawings and pastels		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
970190.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
97.02																									
970200.000	Original engravings, prints and lithographs		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff Line	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 and Subsequent Years	Remarks		
97.03																										
970300.000	Original sculptures and statuary, in any material		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
97.04																										
970400.000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
97.05																										
970500.000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
97.06																										
970600.000	Antiques of an age exceeding one hundred years		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	