| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | As from 19th year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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) | | | | | | | | | | | | | | | | | | | | | | |
| 640590.111 | - For "the Pooled Quota" | | Xq1 | The originating goods classified 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 | 24.0% | B10 | | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 640590.119 | B Other | 30.0% | B15 | | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | |
| | 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" | | Xq1 | The originating goods classified 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 | 24.0% | B10 | | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 640590.128 | (b) Other | 30.0% | B15 | | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| 640590.129 | B Other | 8.0% | B10 | | 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 |
| 640590.200 | 2 Other | 3.4% | B10 | | 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 |