| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **6310** | **Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:** | | | | | | | | | | | | | | | | | | | | | | |
| 6310.10.00 | -Sorted | 14.0% | 12.6% | 11.2% | 9.8% | 8.4% | 7.0% | 5.6% | 4.2% | 2.8% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6310.90.00 | -Other | 14.0% | 12.6% | 11.2% | 9.8% | 8.4% | 7.0% | 5.6% | 4.2% | 2.8% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **64** | **FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES** | | | | | | | | | | | | | | | | | | | | | | |
| **6401** | **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:** | | | | | | | | | | | | | | | | | | | | | | |
| 6401.1 | -Footwear incorporating a protective metal toe-cap: | | | | | | | | | | | | | | | | | | | | | | |
| 6401.10.10 | ---With uppers of rubber | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6401.10.90 | ---With uppers of plastics | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6401.9 | -Other footwear: | | | | | | | | | | | | | | | | | | | | | | |
| 6401.92 | --Covering the ankle but not covering the knee: | | | | | | | | | | | | | | | | | | | | | | |
| 6401.92.10 | ---With uppers of rubber | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6401.92.90 | ---With uppers of plastics | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6401.99.00 | --Other | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| **6402** | **Other footwear with outer soles and uppers of rubber or plastics:** | | | | | | | | | | | | | | | | | | | | | | |
| 6402.1 | -Sports footwear: | | | | | | | | | | | | | | | | | | | | | | |
| 6402.12.00 | --Ski-boots, cross-country ski footwear and snowboard boots | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6402.19.00 | --Other | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6402.20.00 | -Footwear with upper straps or thongs assembled to the sole by means of plugs | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6402.9 | -Other footwear: | | | | | | | | | | | | | | | | | | | | | | |
| 6402.91.00 | --Covering the ankle | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6402.99 | --Other: | | | | | | | | | | | | | | | | | | | | | | |
| 6402.99.10 | ---With uppers of rubber | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6402.99.2 | ---With uppers of plastics: | | | | | | | | | | | | | | | | | | | | | | |
| 6402.99.21 | ----Woven fabrics or other textile products as substrate | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6402.99.29 | ----Other | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| **6403** | **Footwear with outer soles of rubber, plastics, leather or composition leather and upers of leather:** | | | | | | | | | | | | | | | | | | | | | | |
| 6403.1 | -Sports footwear: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.12.00 | --Ski-boots, cross-country ski footwear and snowboard boots | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6403.19.00 | --Other | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.20.00 | -Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |

| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6403.40.00 | -Other footwear, incorporating a protective metal toe-cap | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6403.5 | -Other footwear with outer soles of leather: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.51 | --Covering the ankle: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.51.1 | ---No part of the calf, with insoles of a length: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.51.11 | ----Of less than 24 cm | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.51.19 | ----Other | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.51.9 | ---Other, with insoles of a length: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.51.91 | ----Of less than 24 cm | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.51.99 | ----Other | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.59.00 | --Other | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.9 | -Other footwear: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.91 | --Covering the ankle: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.91.1 | ---No part of the calf, with insoles of a length: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.91.11 | ----Of less than 24 cm | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.91.19 | ----Other | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.91.9 | ---Other, with insoles of a length: | | | | | | | | | | | | | | | | | | | | | | |
| 6403.91.91 | ----Of less than 24 cm | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.91.99 | ----Other | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6403.99.00 | --Other | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **6404** | **Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:** | | | | | | | | | | | | | | | | | | | | | | |
| 6404.1 | -Footwear with outer soles of rubber or plastics: | | | | | | | | | | | | | | | | | | | | | | |
| 6404.11.00 | --Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6404.19.00 | --Other | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6404.20.00 | -Footwear with outer soles of leather or composition leather | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| **6405** | **Other footwear:** | | | | | | | | | | | | | | | | | | | | | | |
| 6405.1 | -With uppers of leather or composition leather: | | | | | | | | | | | | | | | | | | | | | | |
| 6405.10.10 | ---With outer soles of rubber, plastics, leather or composition leather | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6405.10.90 | ---With outer soles of other materials | 24.0% | 22.8% | 21.6% | 20.4% | 19.2% | 18.0% | 16.8% | 15.6% | 14.4% | 13.2% | 12.0% | 10.8% | 9.6% | 8.4% | 7.2% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | 0.0% | 0.0% |
| 6405.20.00 | -With uppers of textile materials | 22.0% | 20.9% | 19.8% | 18.7% | 17.6% | 16.5% | 15.4% | 14.3% | 13.2% | 12.1% | 11.0% | 9.9% | 8.8% | 7.7% | 6.6% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | 0.0% | 0.0% |
| 6405.9 | -Other: | | | | | | | | | | | | | | | | | | | | | | |
| 6405.90.10 | ---With outer soles of rubber, plastics, leather or composition leather | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6405.90.90 | ---With outer soles of other materials | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **6406** | **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:** | | | | | | | | | | | | | | | | | | | | | | |