Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	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, 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	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	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	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	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	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	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	
	- 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	
	-- 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	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	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	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	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	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	Treatment for ASEAN, Australia, and New Zealand