Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	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	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	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	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	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	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	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	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	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	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	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	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	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	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	Treatment for China and Korea
	Cellulose ethers																							