Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	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	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 (410 711.221).
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	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	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	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	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	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	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 (410 712.211).
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	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	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	Treatment for Korea
	- Other																							