| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 410791.221 | - 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 (410791.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410 791.221). |
| 410791.222 | - 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 |
| 410791.222 | - 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 |
| 410791.222 | - 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 |
| **4107.92** | **Grain splits** | | | | | | | | | | | | | | | | | | | | | | | |
| 410792.100 | 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 |
| 410792.100 | 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 buffalo leather and roller leather | | | | | | | | | | | | | | | | | | | | | | | |
| 410792.211 | -- 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 (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410 792.211). |
| 410792.212 | -- 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 |
| 410792.212 | -- 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 |
| 410792.212 | -- 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 | | | | | | | | | | | | | | | | | | | | | | | |