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
420291.000	With outer surface of leather or of composition leather	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420291.000	With outer surface of leather or of composition leather	10.0 %	9.5 %	9.0 %	8.6 %	8.1 %	7.6 %	7.1 %	6.7 %	6.2 %	5.7 %	5.2 %	4.8 %	4.3 %	3.8 %	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Treatment for China
420291.000	With outer surface of leather or of composition leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	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, and New Zealand
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Treatment for China
420292.000	With outer surface of sheeting of plastics or of textile materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
4202.99	**Other**																							
420299.020	1 Of wood	2.7 %	2.5 %	2.4 %	2.2 %	2.0 %	1.9 %	1.7 %	1.5 %	1.4 %	1.2 %	1.0 %	0.8 %	0.7 %	0.5 %	0.3 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420299.020	1 Of wood		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material		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
420299.090	3 Other	4.6 %	4.3 %	4.0 %	3.7 %	3.5 %	3.2 %	2.9 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420299.090	3 Other	4.6 %	4.4 %	4.2 %	3.9 %	3.7 %	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Treatment for China
420299.090	3 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
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather**																							
4203.10	**Articles of apparel**																							
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko		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
420310.200	2 Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420310.200	2 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
	Gloves, mittens and mitts																							
4203.21	**Specially designed for use in sports**																							
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand