| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 420340.100 | 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, China, and New Zealand |
| 420340.100 | 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 | Treatment for Korea |
| 420340.200 | 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, China, and New Zealand |
| 420340.200 | 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 Korea |
| **42.05** | | | | | | | | | | | | | | | | | | | | | | | | |
| **4205.00** | **Other articles of leather or of composition leather** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a kind used in machinery or mechanical appliances or for other technical uses | | | | | | | | | | | | | | | | | | | | | | | |
| 420500.110 | (1) Belts and beltings, combing leathers and intergill-leathers | 18.0 % | 16.9 % | 15.8 % | 14.6 % | 13.5 % | 12.4 % | 11.3 % | 10.1 % | 9.0 % | 7.9 % | 6.8 % | 5.6 % | 4.5 % | 3.4 % | 2.3 % | 1.1 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 420500.110 | (1) Belts and beltings, combing leathers and intergill-leathers | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for Korea |
| 420500.190 | (2) Other | 3.3 % | 3.1 % | 2.9 % | 2.7 % | 2.5 % | 2.3 % | 2.1 % | 1.9 % | 1.7 % | 1.4 % | 1.2 % | 1.0 % | 0.8 % | 0.6 % | 0.4 % | 0.2 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 420500.190 | (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 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 420500.900 | 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 |
| 420500.900 | 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 |
| **42.06** | | | | | | | | | | | | | | | | | | | | | | | | |
| 420600.000 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons | 3.3 % | 3.1 % | 2.9 % | 2.7 % | 2.5 % | 2.3 % | 2.1 % | 1.9 % | 1.7 % | 1.4 % | 1.2 % | 1.0 % | 0.8 % | 0.6 % | 0.4 % | 0.2 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 420600.000 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for Korea |
| | **Chapter 43 Furskins and artificial fur; manufactures thereof** | | | | | | | | | | | | | | | | | | | | | | | |
| **43.01** | **Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03** | | | | | | | | | | | | | | | | | | | | | | | |
| 430110.000 | Of mink, whole, with or without head, tail or paws | 3.5 % | 3.2 % | 2.9 % | 2.5 % | 2.2 % | 1.9 % | 1.6 % | 1.3 % | 1.0 % | 0.6 % | 0.3 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 430130.000 | Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 430160.000 | Of fox, whole, with or without head, tail or paws | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **4301.80** | **Other furskins, whole, with or without head, tail or paws** | | | | | | | | | | | | | | | | | | | | | | | |
| 430180.010 | - Of goats or rabbit | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 430180.090 | - Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **4301.90** | **Heads, tails, paws and other pieces or cuttings, suitable for furriers' use** | | | | | | | | | | | | | | | | | | | | | | | |
| 430190.220 | 1 Of mink | 3.5 % | 3.2 % | 2.9 % | 2.5 % | 2.2 % | 1.9 % | 1.6 % | 1.3 % | 1.0 % | 0.6 % | 0.3 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |