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
44.10	**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances**																							
	Of wood																							
4410.11	**Particle board**																							
	1 In sheets or in boards																							
441011.110	- Unworked or not further worked than sanded	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, and New Zealand
441011.110	- Unworked or not further worked than sanded		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
441011.120	- Surface-covered with melamine-impregnated paper	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, and New Zealand
441011.120	- Surface-covered with melamine-impregnated paper		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
441011.190	- Other	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, and New Zealand
441011.190	- 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
441011.900	2 Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441011.900	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

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
4410.12	**Oriented strand board (OSB)**																							
	1 In sheets or in boards																							
441012.110	- Unworked or not further worked than sanded	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, and New Zealand
441012.110	- Unworked or not further worked than sanded		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
441012.190	- Other	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, and New Zealand
441012.190	- 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
441012.900	2 Other	5.0 %	4.7 %	4.4 %	4.1 %	3.8 %	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
441012.900	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
4410.19	**Other**																							
441019.100	1 In sheets or in boards	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
441019.100	1 In sheets or in boards		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China