| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 540246.910 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | 6.6 % | 6.0 % | 5.4 % | 4.8 % | 4.2 % | 3.6 % | 3.0 % | 2.4 % | 1.8 % | 1.2 % | 0.6 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for China |
| 540246.990 | (2) Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **5402.47** | **Other, of polyesters** | | | | | | | | | | | | | | | | | | | | | | | |
| 540247.100 | 1 Containing more than 10 % by weight of silk | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 540247.910 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, Korea, and New Zealand |
| 540247.910 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | 6.6 % | 6.0 % | 5.4 % | 4.8 % | 4.2 % | 3.6 % | 3.0 % | 2.4 % | 1.8 % | 1.2 % | 0.6 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for China |
| 540247.990 | (2) Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, Korea, and New Zealand |
| 540247.990 | (2) Other | 4.0 % | 3.6 % | 3.3 % | 2.9 % | 2.5 % | 2.2 % | 1.8 % | 1.5 % | 1.1 % | 0.7 % | 0.4 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for China |
| **5402.48** | **Other, of polypropylene** | | | | | | | | | | | | | | | | | | | | | | | |
| 540248.100 | 1 Containing more than 10 % by weight of silk | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 540248.910 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, Korea, and New Zealand |
| 540248.910 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | 6.6 % | 6.0 % | 5.4 % | 4.8 % | 4.2 % | 3.6 % | 3.0 % | 2.4 % | 1.8 % | 1.2 % | 0.6 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for China |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 540248.990 | (2) Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **5402.49** | **Other** | | | | | | | | | | | | | | | | | | | | | | | |
| 540249.010 | 1 Containing more than 10 % by weight of silk | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 540249.021 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, Korea, and New Zealand |
| 540249.021 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | 6.6 % | 6.0 % | 5.4 % | 4.8 % | 4.2 % | 3.6 % | 3.0 % | 2.4 % | 1.8 % | 1.2 % | 0.6 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for China |
| 540249.022 | (2) Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | Other yarn, single, with a twist exceeding 50 turns per metre | | | | | | | | | | | | | | | | | | | | | | | |
| **5402.51** | **Of nylon or other polyamides** | | | | | | | | | | | | | | | | | | | | | | | |
| 540251.010 | 1 Containing more than 10 % by weight of silk | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 540251.021 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, Korea, and New Zealand |
| 540251.021 | (1) Containing more than 50 % by weight of synthetic fibres or synthetic fibres and acetate fibres taken together | 6.6 % | 6.0 % | 5.4 % | 4.8 % | 4.2 % | 3.6 % | 3.0 % | 2.4 % | 1.8 % | 1.2 % | 0.6 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Treatment for China |
| 540251.022 | (2) Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **5402.52** | **Of polyesters** | | | | | | | | | | | | | | | | | | | | | | | |
| 540252.010 | 1 Containing more than 10 % by weight of silk | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |