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
640299.090	-- Incorporating a protective metal toe-cap		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
640299.090	-- Other	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	Treatment for ASEAN, Australia, and New Zealand
640299.090	-- 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
64.03	**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather**																							
	Sports footwear																							
6403.12	**Ski-boots, cross-country ski footwear and snowboard boots**																							
640312.010	1 With outer soles of rubber, leather or composition leather	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640312.010	1 With outer soles of rubber, leather or 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 China and Korea
640312.090	2 Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640312.090	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
6403.19	**Other**																							
640319.010	1 With outer soles of rubber, leather or composition leather	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand

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
640319.010	1 With outer soles of rubber, leather or 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 China and Korea
640319.090	2 Other	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand
640319.090	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
6403.20	**Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe**																							
	- House footwear																							
640320.011	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota") Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber, plastics, leather or composition leather.		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 (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011).