HS Code	Product 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 and Subsequent Years	Remarks
4016.99.16	- - - - Bicycle mudguards	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.17	- - - - Bicycle parts	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.18	- - - - Other bicycle accessories	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.19	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.20	- - - Parts and accessories of rotochutes of heading 88.04	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.30	- - - Rubber bands	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.40	- - - Wall tiles	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:																						
4016.99.51	- - - - Rubber rollers	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.52	- - - - Tyre mould bladders	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.53	- - - - Electrical insulator hoods	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.54	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.59	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.60	- - - Rail pads	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.70	- - - Structural bearings including bridge bearings	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - - Other:																						
4016.99.91	- - - - Table coverings	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4016.99.99	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4017.00	**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**																						
4017.00.10	- Floor tiles and wall tiles	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4017.00.20	- Other articles of hard rubber	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4017.00.90	- Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41	**Raw hides and skins (other than furskins) and leather**																						
41.01	**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.**																						
4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:																						
4101.20.10	- - Pre-tanned	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4101.20.90	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:																						
4101.50.10	- - Pre-tanned	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4101.50.90	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4101.90	- Other, including butts, bends and bellies:																						
4101.90.10	- - Pre-tanned	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4101.90.90	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.02	**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.**																						
4102.10.00	- With wool on	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Without wool on:																						
4102.21.00	- - Pickled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4102.29	- - Other:																						
4102.29.10	- - - Pre-tanned	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4102.29.90	- - - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.03	**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.**																						
4103.20	- Of reptiles:																						
4103.20.10	- - Pre-tanned	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4103.20.90	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4103.30.00	- Of swine	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4103.90.00	- Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.04	**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**																						
	- In the wet state (including wet-blue):																						
4104.11.00	- - Full grains, unsplit; grain splits	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4104.19.00	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- In the dry state (crust):																						
4104.41.00	- - Full grains, unsplit; grain splits	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4104.49.00	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.05	**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**																						
4105.10.00	- In the wet state (including wet-blue)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4105.30.00	- In the dry state (crust)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.06	**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**																						
	- Of goats or kids:																						
4106.21.00	- - In the wet state (including wet-blue)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4106.22.00	- - In the dry state (crust)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
	- Of swine:																						
4106.31.00	- - In the wet state (including wet-blue)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4106.32.00	- - In the dry state (crust)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4106.40	- Of reptiles:																						
4106.40.10	- - In the wet state (including wet blue)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4106.40.20	- - In the dry state (crust)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Other:																						
4106.91.00	- - In the wet state (including wet-blue)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4106.92.00	- - In the dry state (crust)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.07	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.**																						
	- Whole hides and skins:																						
4107.11.00	- - Full grains, unsplit	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4107.12.00	- - Grain splits	5%	4.8%	4.5%	4.3%	4%	3.8%	3.5%	3.3%	3%	2.8%	2.5%	2.3%	2%	1.8%	1.5%	1.3%	1%	0.8%	0.5%	0.3%	0%	Unbound for Korea
4107.19.00	- - Other	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	

HS Code	Product 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 and Subsequent Years	Remarks
	- Other, including sides:																						
4107.91.00	- - Full grains, unsplit	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4107.92.00	- - Grain splits	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	
4107.99.00	- - Other	5%	4.8%	4.5%	4.3%	4%	3.8%	3.5%	3.3%	3%	2.8%	2.5%	2.3%	2%	1.8%	1.5%	1.3%	1%	0.8%	0.5%	0.3%	0%	Unbound for Korea
4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.13	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.**																						
4113.10.00	- Of goats or kids	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4113.20.00	- Of swine	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4113.30.00	- Of reptiles	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4113.90.00	- Other	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.14	**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**																						
4114.10.00	- Chamois (including combination chamois) leather	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4114.20.00	- Patent leather and patent laminated leather; metallised leather	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
41.15	**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**																						
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
42	**Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)**																						
4201.00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
42.02	**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**																						
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:																						
4202.11.00	- - With outer surface of leather or of composition leather	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.12	- - With outer surface of plastics or of textile materials:																						
	- - - School satchels:																						
4202.12.11	- - - - With outer surface of vulcanised fibre	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.12.19	- - - - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
	- - - Other:																						
4202.12.91	- - - - With outer surface of vulcanised fibre	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.12.99	- - - - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.19	- - Other:																						
4202.19.20	- - - With outer surface of paperboard	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.19.90	- - - Other	20%	18.7%	17.3%	16%	14.7%	13.3%	12%	10.7%	9.3%	8%	6.7%	5.3%	4%	2.7%	1.3%	0%	0%	0%	0%	0%	0%	
	- Handbags, whether or not with shoulder strap, including those without handle:																						
4202.21.00	- - With outer surface of leather or of composition leather	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.22.00	- - With outer surface of plastic sheeting or of textile materials	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.29.00	- - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
	- Articles of a kind normally carried in the pocket or in the handbag:																						
4202.31.00	- - With outer surface of leather or of composition leather	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.32.00	- - With outer surface of plastic sheeting or of textile materials	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.39	- - Other:																						
4202.39.10	- - - Of copper	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.39.20	- - - Of nickel	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.39.30	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.39.90	- - - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
	- Other:																						
4202.91	- - With outer surface of leather or of composition leather:																						
	- - - Sports bags:																						
4202.91.11	- - - - Bowling bags	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.91.19	- - - - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.91.90	- - - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.92	- - With outer surface of plastic sheeting or of textile materials:																						
4202.92.10	- - - Toiletry bags, of plastic sheeting	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.92.20	- - - Bowling bags	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.92.90	- - - Other	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.99	- - Other:																						
4202.99.10	- - - With outer surface of vulcanised fibre or paperboard	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	
4202.99.20	- - - Of copper	20%	18.7%	17.3%	16%	14.7%	13.3%	12%	10.7%	9.3%	8%	6.7%	5.3%	4%	2.7%	1.3%	0%	0%	0%	0%	0%	0%	
4202.99.30	- - - Of nickel	20%	18.7%	17.3%	16%	14.7%	13.3%	12%	10.7%	9.3%	8%	6.7%	5.3%	4%	2.7%	1.3%	0%	0%	0%	0%	0%	0%	
4202.99.40	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	20%	18.7%	17.3%	16%	14.7%	13.3%	12%	10.7%	9.3%	8%	6.7%	5.3%	4%	2.7%	1.3%	0%	0%	0%	0%	0%	0%	
4202.99.90	- - - Other	20%	18.7%	17.3%	16%	14.7%	13.3%	12%	10.7%	9.3%	8%	6.7%	5.3%	4%	2.7%	1.3%	0%	0%	0%	0%	0%	0%	
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather.**																						
4203.10.00	- Articles of apparel	30%	28%	26%	24%	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%	0%	0%	0%	