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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

July 7, 2017

CUSTOMS MEMORANDUM CIRCULAR
No. 100-2017

To: All Deputy Commissioners
All Directors and Division Chiefs
All District/Port Collectors
And Others Concerned


**Subject: PH Application of Reciprocal Treatment under ASEAN-Korea FTA
(Attachment 2/Polyoxpropylene/AHTN 3907.20.90)**

Attached is the letter dated June 21, 2017 of Assistant Secretary Anna Maria Rosario Diaz-Robeniol, Department of Trade and Industry endorsing a copy of Note Verbale No. KPH 2017-049-P of the Embassy of the Republic of Korea regarding **POLYOXPROPYLENE** classified under **H.S. Code 3907202000** with equivalent Philippine tariff line of **AHTN No. 3907.20.90**.

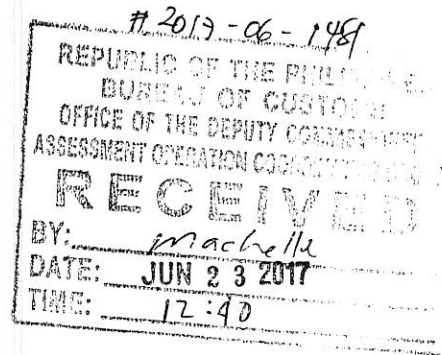
For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

GERARDO O. GAMBALA
Officer-In-Charge

 Bureau of Customs
NICANOR E. FAELDON
Commissioner
17-05412
JUL 12 2017

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21 June 2017

Deputy Commissioner Edward James Dy Buco
Assessment and Operations Coordinating Group
Bureau of Customs, Port Area, Manila

Subject: **Request for Issuance of Pertinent Customs Memorandum Circular to Update the Philippine Application of Reciprocal Treatment under the ASEAN – Korea Free Trade Agreement**

Dear Deputy Commissioner Dy Buco:

This refers to the attached Diplomatic Note from the Embassy of Korea dated 24 March 2017 requesting the Philippines to apply the reciprocal rates for 362 tariff lines covered by the AKFTA reciprocity arrangement (**ATTACHMENT A**). These tariff lines fall under the AKFTA sensitive track whose tariffs are below 10%.

We referred the matter to the Tariff Commission (TC) for their review last 24 April 2017 and informed them accordingly that the outcomes of the TC assessment will subsequently be communicated to the Bureau of Customs so that the relevant circular may be issued and implemented (**ATTACHMENT B**).

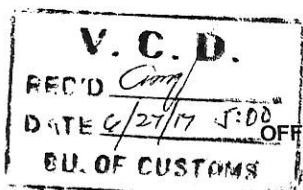
We received the official response of TC last 01 June 2017 informing us that the Philippines through the Bureau of Customs will have to issue the pertinent Customs Memorandum Circular for Polyoxpropylene classified under Korea's HS Code 3907202000 with equivalent Philippine tariff line of AHTN No. 3907.20.90 in order to allow the Philippines to apply a reciprocal tariff of 0% (**ATTACHMENT C**). In this regard, we enjoin the cooperation of your Bureau in issuing the relevant Circular.

You may coordinate directly with Ms. Mary Sillo, Sr. Trade-Industry Development Specialist and Ms. Camille Cyn G. Isles, Trade-Industry Development Specialist on this matter through (t) 4653300 local 433/423. We look forward to your prompt action on this matter.

Thank you.

Very truly yours,

Ann
Anna Maria Rosario Diaz-Robeniol
Assistant Secretary
Industry Development Group



Enabling Business, Empowering Consumers

OFFICE OF THE ASSISTANT SECRETARY FOR INDUSTRY DEVELOPMENT AND TRADE POLICY GROUP
4/F, DTI - International Building, 375 Gil J. Puyat Avenue, Makati City 1200, Philippines
Telephone: (632) 4653359 • Telefax: (632) 890-5149/6595740 • E-Mail: Annadiazrobeniol@dti.gov.ph



EMBASSY OF THE REPUBLIC OF KOREA

KPH 2017-049-P

URGENT

The Embassy of the Republic of Korea in the Philippines presents its compliments to the Department of Foreign Affairs of the Republic of the Philippines and has the honor to notify the latter that in accordance with Paragraph 7 (i) of Annex 2 and Paragraph 3 of its Interpretative Notes of the Reciprocal Arrangement, the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and Republic of Korea (hereinafter referred to as the AKTIG), the tariff rates of certain products in Korea's Sensitive Track, of which list is attached hereto (Attachment 1), are at 10% or below.

The Embassy kindly requests that the Department of Foreign Affairs of the Republic of the Philippines apply the reciprocal tariff rates to these notified eligible products at the earliest possible date after the date of receipt of this diplomatic note thereby fulfilling its obligation under Paragraph 7 of Annex 2 and its Interpretative Notes of the Reciprocal Arrangement of the AKTIG.

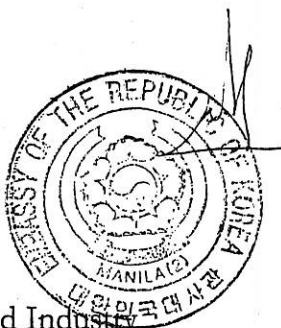
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The Embassy of the Republic of Korea avails itself of this opportunity to renew to the Department of Foreign Affairs of the Republic of the Philippines the assurances of its highest consideration.

Encl.: 1: Korea's List of Eligible Products in the Sensitive Track whose Tariff Rate is 10% or below for the Reciprocal Tariff Rate Treatment

2: Official Gazette (Korean)

Taguig City, March 24, 2017



Cc: Department of Trade and Industry

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
1	0106202000	Fresh-water tortoises	SL	5	AKFTA tariff rate
2	0206100000	Of bovine animals, fresh or chilled	SL	5	AKFTA tariff rate
3	0206210000	Tongues	SL	5	AKFTA tariff rate
4	0206220000	Livers	SL	5	AKFTA tariff rate
5	020714	Cuts and offal, frozen			
	0207142010	Liver	SL	5	AKFTA tariff rate
	0207142090	Other	SL	5	AKFTA tariff rate
6	0210201000	Dried or smoked	SL	5	AKFTA tariff rate
7	0210991020	Of swine	SL	5	AKFTA tariff rate
8	030111	Freshwater			
	0301119000	Other			
	0301119000	- Tropical fish	HSL B	8	AKFTA tariff rate
	0301119000	- Other	SL	5	AKFTA tariff rate
9	030119	Other			
	0301190000	Other			
	0301190000	- Tropical fish	HSL B	8	AKFTA tariff rate
	0301190000	- Other	SL	5	AKFTA tariff rate
10	030192	Eels (Anguilla spp.)			
	0301921000	Glass eel (for aquaculture)	SL	5	AKFTA tariff rate
	0301929000	Other			
	0301929000	- Glass eel	SL	5	AKFTA tariff rate
11	030199	Other			
	0301992000	Yellow tail	SL	5	AKFTA tariff rate
	0301995000	Conger eel	SL	5	AKFTA tariff rate
	0301996000	Sharp toothed eel	SL	5	AKFTA tariff rate
	0301997000	Haqfish	SL	5	AKFTA tariff rate
12	0302220000	Plaice (Pleuronectes platessa)	SL	5	AKFTA tariff rate
13	0302240000	Turbots(Psetta maxima)	SL	5	AKFTA tariff rate
14	0302290000	Other	SL	5	AKFTA tariff rate
15	0302310000	Albacore or longfinned tunas (Thunnus alalunga)	SL	5	AKFTA tariff rate
16	0302320000	Yellowfin tunas (Thunnus albacares)	SL	5	AKFTA tariff rate
17	0302352000	Pacific bluefin tunas(Thunnus orientalis)	SL	5	AKFTA tariff rate
18	0302390000	Other	SL	5	AKFTA tariff rate
19	0302510000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	SL	5	AKFTA tariff rate
20	0302891000	Yellow tail	SL	5	AKFTA tariff rate
21	0303310000	Hallibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	SL	5	AKFTA tariff rate
22	0303320000	Plaice (Pleuronectes platessa)	SL	5	AKFTA tariff rate
23	0303340000	Turbots(Psetta maxima)	SL	5	AKFTA tariff rate
24	0303390000	Other	SL	5	AKFTA tariff rate
25	0303420000	Yellowfin tunas (Thunnus albacares)	SL	5	AKFTA tariff rate
26	0303430000	Skipjack or stripe-bellied bonito	SL	5	AKFTA tariff rate
27	0303440000	Bigeye tunas (Thunnus obesus)	SL	5	AKFTA tariff rate
28	0303452000	Pacific bluefin tunas(Thunnus orientalis)	SL	5	AKFTA tariff rate
29	0303490000	Other	SL	5	AKFTA tariff rate
30	0303510000	Herrings (Clupea harengus, Clupea pallasii)	SL	5	AKFTA tariff rate
31	0303530000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	SL	5	AKFTA tariff rate
32	0303540000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	HSL B	8	AKFTA tariff rate
33	0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	SL	5	AKFTA tariff rate
34	0303810000	Dogfish and other sharks	SL	5	AKFTA tariff rate
35	0303821000	Rays	SL	5	AKFTA tariff rate
36	030389	Other			
	0303893010	Red horsehead fish(Branchiostegus Japonicus)	SL	5	AKFTA tariff rate
	0303898000	Puffers	SL	5	AKFTA tariff rate
	0303899050	Rock fish(including pacific ocean perch)	SL	5	AKFTA tariff rate
	0303899070	Haqfish(Pacific, Atlantic)	SL	5	AKFTA tariff rate
37	0305202000	Roes, dried	SL	5	AKFTA tariff rate
38	0305631000	Salt fermented anchovy	SL	5	AKFTA tariff rate
39	0305640000	Tilapias(Oreochromis spp.), catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels(Anguilla spp.), Nile perch(Lates niloticus) and	SL	5	AKFTA tariff rate
40	030569	Other			
	0305696000	Yellow corvina	SL	5	AKFTA tariff rate
	0305699000	Other	SL	5	AKFTA tariff rate
41	0305713000	Salted or in brine	SL	5	AKFTA tariff rate
42	030572	Fish heads, tails and maws			
	0305729000	Other			
	0305729000	4. Of anchovies (Engraulis spp.)			
	0305729000	C. Salted (but not dried or smoked) or in brine			
	0305729000	- Salt fermented anchovy	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	0305729000	5. Of anchovies, other than Engraulis spp.			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	6. Of Alaska pollack			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	7. Of yellow corvina			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	8. Of puffers			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	9. Of sharp toothed eel			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	10. Of sand lance			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	11. Of blenny or gunnel, including juvenile white bait			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305729000	18. Other			
	0305729000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
43	0305790000	Other			
	0305790000	5. Of anchovies (Engraulis spp.)			
	0305790000	C. Salted(but not dried or smoked) or in brine			
	0305790000	- Salt fermented anchovy	SL	5	AKFTA tariff rate
	0305790000	6. Of anchovies, other than Engraulis spp.			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	7. Of Alaska pollack			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	8. Of yellow corvina			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	9. Of puffers			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	10. Of sharp toothed eel			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	11. Of sand lance			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	12. Of blenny or gunnel, including juvenile white bait			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
	0305790000	19. Other			
	0305790000	C. Salted(but not dried or smoked) or in brine	SL	5	AKFTA tariff rate
44	0306241090	Other	SL	5	AKFTA tariff rate
45	0307210000	Live, fresh or chilled	SL	5	AKFTA tariff rate
46	030741	Live, fresh or chilled			
	0307411000	Cuttle fish	SL	5	AKFTA tariff rate
	0307412000	Squid	HSL B	8	AKFTA tariff rate
47	030749	Other			
	0307491010	Cuttle fish	HSL B+HSL D	In-quota:0 (Out-quota: 8)	
	0307492000	Salted or in brine	HSL B	8	AKFTA tariff rate
	0307493000	Dried	HSL B	8	AKFTA tariff rate
48	030771	Live, fresh or chilled			
	0307712010	For seed	SL	5	AKFTA tariff rate
	0307712090	Other	SL	5	AKFTA tariff rate
	0307714000	Baby clams	SL	5	AKFTA tariff rate
49	030779	Other			
	0307791030	Baby clams	SL	5	AKFTA tariff rate
	0307791040	Ark shell	SL	5	AKFTA tariff rate
	0307791090	Other	SL	5	AKFTA tariff rate
	0307793020	Baby clams	SL	5	AKFTA tariff rate
	0307793090	Other	SL	5	AKFTA tariff rate
50	030789	Other			
	0307891000	Frozen	SL	5	AKFTA tariff rate
	0307893000	Salted or in brine	SL	5	AKFTA tariff rate
51	030799	Other			
	0307991900	Other	SL	5	AKFTA tariff rate
	0307993900	Other	SL	5	AKFTA tariff rate
52	0308291000	Frozen	SL	5	AKFTA tariff rate
53	0308302000	Frozen	SL	5	AKFTA tariff rate
54	0308902090	Other	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
55	040390	Other			
	0403902000	Curdled milk and cream	SL	5	AKFTA tariff rate
	0403909000	Other fermented or acidified milk and	SL	5	AKFTA tariff rate
56	040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter			
	0404101011	For feeding	SL	5	AKFTA tariff rate
	0404101019	Other	SL	5	AKFTA tariff rate
	0404101091	For feeding	SL	5	AKFTA tariff rate
	0404101099	Other	SL	5	AKFTA tariff rate
	0404102111	For feeding	SL	5	AKFTA tariff rate
	0404102119	Other	SL	5	AKFTA tariff rate
	0404102121	For feeding	SL	5	AKFTA tariff rate
	0404102129	Other	SL	5	AKFTA tariff rate
	0404102131	For feeding	SL	5	AKFTA tariff rate
	0404102139	Other	SL	5	AKFTA tariff rate
	0404102191	For feeding	SL	5	AKFTA tariff rate
	0404102199	Other	SL	5	AKFTA tariff rate
	0404102910	For feeding	SL	5	AKFTA tariff rate
	0404102990	Other	SL	5	AKFTA tariff rate
57	0406102000	Curd	SL	5	AKFTA tariff rate
58	0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	SL	5	AKFTA tariff rate
59	0407210000	Of fowls of the species <i>Gallus domesticus</i>	SL	5	AKFTA tariff rate
60	0407290000	Other	SL	5	AKFTA tariff rate
61	0407900000	Other	SL	5	AKFTA tariff rate
62	0408910000	Dried	SL	5	AKFTA tariff rate
63	0408999000	Other	SL	5	AKFTA tariff rate
64	0506902000	Powder of bones	SL	5	AKFTA tariff rate
65	0602109000	Other	SL	5	AKFTA tariff rate
66	060290	Other			
	0602901090	Other	SL	5	AKFTA tariff rate
	0602909090	Other	SL	5	AKFTA tariff rate
67	060313	Orchids			
	0603132000	<i>Phalaenopsis</i>	SL	5	AKFTA tariff rate
	0603139000	Other	SL	5	AKFTA tariff rate
68	0603150000	Lilies(<i>Lilium</i> spp.)	SL	5	AKFTA tariff rate
69	060319	Other			
	0603194000	<i>Gypsophila</i>	SL	5	AKFTA tariff rate
	0603199000	Other	SL	5	AKFTA tariff rate
70	0603900000	Other	SL	5	AKFTA tariff rate
71	0702000000	Tomatoes, fresh or chilled.	SL	5	AKFTA tariff rate
72	0704100000	Cauliflowers and headed broccoli	SL	5	AKFTA tariff rate
73	0704200000	Brussels sprouts	SL	5	AKFTA tariff rate
74	0709200000	Asparagus	SL	5	AKFTA tariff rate
75	0709517000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	SL	5	AKFTA tariff rate
76	0709592000	Oak mushrooms	SL	5	AKFTA tariff rate
77	0709930000	Pumpkins, squash and gourds(<i>Cucurbita</i> spp.)	SL	5	AKFTA tariff rate
78	0709999000	- Pumpkins, squash and gourds(other than <i>Cucurbita</i> spp.)	SL	5	AKFTA tariff rate
79	0710801000	Onions	SL	5	AKFTA tariff rate
80	0712391020	Oak mushrooms	SL	5	AKFTA tariff rate
81	071290	Other vegetables; mixtures of vegetables			
	0712902030	Welsh onions	SL	5	AKFTA tariff rate
	0712902040	Carrots	SL	5	AKFTA tariff rate
	0712902050	Pumpkins	SL	5	AKFTA tariff rate
	0712902070	Taro stems	SL	5	AKFTA tariff rate
82	0713400000	Lentils	SL	5	AKFTA tariff rate
83	0714204000	Frozen	SL	5	AKFTA tariff rate
84	0714301000	Frozen	SL	5	AKFTA tariff rate
85	0714401000	Frozen	SL	5	AKFTA tariff rate
86	0714501000	Frozen	SL	5	AKFTA tariff rate
87	071490	Other			
	0714901010	Frozen	SL	5	AKFTA tariff rate
	0714901090	Other	SL	5	AKFTA tariff rate
	0714909010	Frozen	SL	5	AKFTA tariff rate
88	0801310000	In shell	SL	5	AKFTA tariff rate
89	0801320000	Shelled	SL	5	AKFTA tariff rate
90	0805501000	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	SL	5	AKFTA tariff rate
91	0806200000	Dried	SL	5	AKFTA tariff rate
92	0807190000	Other	SL	5	AKFTA tariff rate
93	0809210000	Sour cherries(<i>Prunus cerasus</i>)	SL	5	AKFTA tariff rate
94	0809290000	Other	SL	5	AKFTA tariff rate
95	0809402000	Sloes	SL	5	AKFTA tariff rate
96	0810100000	Strawberries	SL	5	AKFTA tariff rate
97	0810500000	Kiwifruit	SL	5	AKFTA tariff rate
98	0810709000	Other	SL	5	AKFTA tariff rate
99	0810905000	Mums	SL	5	AKFTA tariff rate
100	0811100000	Strawberries	SL	5	AKFTA tariff rate
101	0812100000	Cherries	SL	5	AKFTA tariff rate
102	0812901000	Strawberries	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
103.	0813500000	Mixtures of nuts or dried fruits of this Chapter	SL	5	AKFTA tariff rate
104	0814001000	Peel of citrus fruit	SL	5	AKFTA tariff rate
105	1103110000	Of wheat	SL	5	AKFTA tariff rate
106	110320	Pellets			
	1103201000	Of wheat	SL	5	AKFTA tariff rate
	1103203000	Of barley	SL	5	AKFTA tariff rate
	1103209000	Other	SL	5	AKFTA tariff rate
107	1104301000	Of rice	SL	5	AKFTA tariff rate
108	110620	Of sago or of roots or tubers of heading 07.14			
	1106201000	Of arrow roots	SL	5	AKFTA tariff rate
	1106209000	Other	SL	5	AKFTA tariff rate
109	1106300000	Of the products of Chapter 8	SL	5	AKFTA tariff rate
110	1207991000	Perilla seeds	SL	5	AKFTA tariff rate
111	1211202120	Tablet or capsule	SL	5	AKFTA tariff rate
112	121490	Other			
	1214901000	Fodder roots	SL	5	AKFTA tariff rate
	1214909090	Other	SL	5	AKFTA tariff rate
113	1301909000	Other	SL	3	AKFTA tariff rate
114	1302191110	White ginseng extract	SL	5	AKFTA tariff rate
115	140110	Bamboos			
	1401101000	Bamboos, phyllostachys	SL	5	AKFTA tariff rate
	1401102000	Raw bamboos	SL	5	AKFTA tariff rate
	1401109000	Other	SL	5	AKFTA tariff rate
116	150790	Other			
	1507901010	For food	SL	5	AKFTA tariff rate
	1507901020	For manufacturing biodiesel	SL	5	AKFTA tariff rate
	1507901090	Other	SL	5	AKFTA tariff rate
	1507909000	Other	SL	5	AKFTA tariff rate
117	151419	Other			
	1514191000	Refined oil	SL	5	AKFTA tariff rate
	1514199000	Other	SL	5	AKFTA tariff rate
118	151499	Other			
	1514991010	Other Rape oil or colza oil	SL	5	AKFTA tariff rate
	1514991020	Mustard oil	SL	5	AKFTA tariff rate
	1514999000	Other	SL	5	AKFTA tariff rate
119	1515909010	Rice bran oil and its fractions	SL	5	AKFTA tariff rate
120	15162010	Of peanut oil, sunflower seed oil, rape or colza oil, perilla oil, sesame oil			
	1516201010	Peanut oil and its fraction	SL	5	AKFTA tariff rate
	1516201050	Sesame oil and its fraction	SL	5	AKFTA tariff rate
	1516202090	Other	SL	5	AKFTA tariff rate
121	1604179000	Other	SL	5	AKFTA tariff rate
122	1604199090	Other	SL	5	AKFTA tariff rate
123	160420	Other prepared or preserved fish			
	1604204010	Of crab flavor	SL	5	AKFTA tariff rate
	1604204090	Other	SL	5	AKFTA tariff rate
	1604209000	Other	SL	5	AKFTA tariff rate
124	1605519000	Other	SL	5	AKFTA tariff rate
125	1605529000	Other	SL	5	AKFTA tariff rate
126	160554	Cuttle fish and squid			
	1605541090	Other	SL	5	AKFTA tariff rate
	1605542099	Other	SL	5	AKFTA tariff rate
127	1605559000	Other	SL	5	AKFTA tariff rate
128	160556	Clams, cockles and arkshells			
	1605561090	Other	SL	5	AKFTA tariff rate
	1605562090	Other	SL	5	AKFTA tariff rate
	1605569090	Other	SL	5	AKFTA tariff rate
129	1605579000	Other	SL	5	AKFTA tariff rate
130	1605589000	Other	SL	5	AKFTA tariff rate
131	160559	Other			
	1605592090	Other	SL	5	AKFTA tariff rate
	1605599090	Other	SL	5	AKFTA tariff rate
132	1605629000	Other	SL	5	AKFTA tariff rate
133	1605639000	Other	SL	5	AKFTA tariff rate
134	1605699000	Other	SL	5	AKFTA tariff rate
135	1702301000	Glucose	SL	5	AKFTA tariff rate
136	1702401000	Glucose	SL	5	AKFTA tariff rate
137	1702601000	Fructose	SL	5	AKFTA tariff rate
138	170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose			
	1702902000	Caramel	SL	5	AKFTA tariff rate
	1702903000	Maltose	SL	5	AKFTA tariff rate
	1702909000	Other	SL	5	AKFTA tariff rate
139	180690	Other			
	1806902910	Of malt extract	SL	5	AKFTA tariff rate
	1806903091	Rice in grain form	HSL B	6.4	AKFTA tariff rate
	1806903099	Other	SL	5	AKFTA tariff rate
140	190219	Other			
	1902191000	Noodles	SL	5	AKFTA tariff rate
	1902192000	Chinese vermicelli	SL	5	AKFTA tariff rate
141	1904109000	Other	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
142	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
	1904201000	Of Musli type preparations	SL	5	AKFTA tariff rate
	1904209000	Other	SL	5	AKFTA tariff rate
143	1904909000	Other	SL	5	AKFTA tariff rate
144	190590	Other			
	1905901050	Bakers' wares of rice	SL	5	AKFTA tariff rate
	1905909020	Rice paper	SL	5	AKFTA tariff rate
145	2001909040	Sweet corn	SL	5	AKFTA tariff rate
146	2004100000	Potatoes	SL	5	AKFTA tariff rate
147	2005800000	Sweet corn (Zea mays var. saccharata)	SL	5	AKFTA tariff rate
148	2007911000	Jams, fruit jellies and marmalades	SL	5	AKFTA tariff rate
149	2008500000	Apricots	SL	5	AKFTA tariff rate
150	2008600000	Cherries	SL	5	AKFTA tariff rate
151	2008800000	Strawberries	SL	5	AKFTA tariff rate
152	2008972000	Fruit salad	SL	5	AKFTA tariff rate
153	2009120000	Not frozen, of a Brix value not exceeding 20	SL	5	AKFTA tariff rate
154	200931	Of a Brix value not exceeding 20			
	2009311000	Lemon juice	SL	5	AKFTA tariff rate
	2009312000	Lime juice	SL	5	AKFTA tariff rate
	2009319000	Other	SL	5	AKFTA tariff rate
155	200939	Other			
	2009392000	Lime juice	SL	5	AKFTA tariff rate
	2009399000	Other	SL	5	AKFTA tariff rate
156	2009490000	Other	SL	5	AKFTA tariff rate
157	2009690000	Other	SL	5	AKFTA tariff rate
158	2009710000	Of a Brix value not exceeding 20	SL	5	AKFTA tariff rate
159	2101201000	Of containing sugar, lemon or their substitutes	SL	5	AKFTA tariff rate
160	2103100000	Soya sauce	SL	5	AKFTA tariff rate
161	210390	Other			
	2103901010	Bean paste	SL	5	AKFTA tariff rate
	2103901020	Chinese bean paste	SL	5	AKFTA tariff rate
	2103901030	Gochujang®	SL	5	AKFTA tariff rate
	2103909040	Maejoo®	SL	5	AKFTA tariff rate
162	2106101000	Bean-curd	SL	5	AKFTA tariff rate
163	210690	Other			
	2106904010	Laver	SL	5	AKFTA tariff rate
	2106909021	Of a butter content, by weight, not exceeding 30 %	SL	5	AKFTA tariff rate
	2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	SL	5	AKFTA tariff rate
	2106909023	Of a butter content, by weight, exceeding 70 %	SL	5	AKFTA tariff rate
	2106909050	Flavors in preparations	SL	5	AKFTA tariff rate
164	2202901000	Beverage based on ginseng	SL	5	AKFTA tariff rate
	2202902000	Beverage of fruit juice	SL	5	AKFTA tariff rate
165	2206002090	Other	SL	5	AKFTA tariff rate
166	2207101000	Roughly distilled alcohol for beverages	SL	5	AKFTA tariff rate
167	220820	Spirits obtained by distilling grape wine or grape marc			
	2208201000	Cognac	SL	5	AKFTA tariff rate
	2208209000	Other	SL	5	AKFTA tariff rate
168	220830	Whiskies			
	2208301000	Scotch whisky	SL	5	AKFTA tariff rate
	2208309000	Other	SL	5	AKFTA tariff rate
169	2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	SL	5	AKFTA tariff rate
170	2208500000	Gin and geneva	SL	5	AKFTA tariff rate
171	2208600000	Vodka	SL	5	AKFTA tariff rate
172	2208709000	Other	SL	5	AKFTA tariff rate
173	220890	Other			
	2208901000	Brandies other than that of subheading 2208.20	SL	5	AKFTA tariff rate
	2208909000	Other	SL	5	AKFTA tariff rate
174	2301209000	Other	SL	5	AKFTA tariff rate
175	2308009000	Other	SL	5	AKFTA tariff rate
176	2523100000	Cement clinkers	SL	5	AKFTA tariff rate
177	2523210000	White cement, whether or not artificially coloured	SL	5	AKFTA tariff rate
178	2523290000	Other	SL	5	AKFTA tariff rate
179	2523901000	Slag cements	SL	5	AKFTA tariff rate
180	271012	Light oils and preparations			
	2710121000	Motor spirit	SL	5	AKFTA tariff rate
	2710129000	Other	SL	5	AKFTA tariff rate
181	271019	Other			
	2710191090	Other	SL	5	AKFTA tariff rate
	2710192010	Kerosene	SL	5	AKFTA tariff rate
	2710192020	Jet fuel	SL	5	AKFTA tariff rate
	2710192090	Other	SL	5	AKFTA tariff rate
	2710193000	Gas oils	SL	5	AKFTA tariff rate
	2710194010	Light fuel oil (bunker A)	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	2710194020	Fuel oil (bunker B)	SL	5	AKFTA tariff rate
	2710194030	Bunker C	SL	5	AKFTA tariff rate
	2710194090	Other	SL	5	AKFTA tariff rate
	2710195010	Raw oils	SL	5	AKFTA tariff rate
	2710195020	Lubricating base oil	SL	5	AKFTA tariff rate
182	271020	Petroleum oils and oils obtained from bituminous minerals(other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste			
	2710201010	Motor spirit	SL	5	AKFTA tariff rate
	2710201090	Other	SL	5	AKFTA tariff rate
	2710209190	Other	SL	5	AKFTA tariff rate
	2710209210	Kerosene	SL	5	AKFTA tariff rate
	2710209220	Jet fuel	SL	5	AKFTA tariff rate
	2710209290	Other	SL	5	AKFTA tariff rate
	2710209300	Gas oils	SL	5	AKFTA tariff rate
	2710209410	Light fuel oil (bunker A)	SL	5	AKFTA tariff rate
	2710209420	Fuel oil (bunker B)	SL	5	AKFTA tariff rate
	2710209430	Bunker C	SL	5	AKFTA tariff rate
	2710209490	Other	SL	5	AKFTA tariff rate
	2710209510	Raw oils	SL	5	AKFTA tariff rate
	2710209520	Lubricating base oil	SL	5	AKFTA tariff rate
183	2815110000	Solid	SL	5	AKFTA tariff rate
184	2815120000	in aqueous solution (soda lye or liquid soda)	SL	5	AKFTA tariff rate
185	285210	Chemically defined			
	2852102000	Of subheading 2918.11, 2931.00, 2932.99, 2934.99, 3009.00, 3201.90, 3200.00, 3201.90, 3200.00, 3206.50, 3707.90, 3822.00, 1091 or 3822.00, 2091			
	2852102000	- 2934.99.90(other)	SL	5	AKFTA tariff rate
	2852102000	- 3707.90.2100(For colour photography)	SL	5	AKFTA tariff rate
	2852102000	- 3707.90.2920(For graphic art)	SL	5	AKFTA tariff rate
	2852102000	- 3707.90.3100(For colour photography)	SL	5	AKFTA tariff rate
186	285290	Other			
	2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9990			
	2852902000	- Of subheading 2934.99.9090	SL	5	AKFTA tariff rate
187	2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	SL	5	AKFTA tariff rate
188	2903210000	Vinyl chloride (chloroethylene)	SL	5	AKFTA tariff rate
189	290512	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)			
	2905122010	For making semiconductor	SL	5	AKFTA tariff rate
	2905122090	Other	SL	5	AKFTA tariff rate
190	2905130000	Butan-1-ol (n-butyl alcohol)	SL	5	AKFTA tariff rate
191	2905140000	Other butanols	SL	5	AKFTA tariff rate
192	2905161000	2-ethylhexyl alcohol	SL	5	AKFTA tariff rate
193	2905320000	Propylene glycol (propane-1,2-diol)	SL	5	AKFTA tariff rate
194	2905392000	Neopentyl glycol	SL	5	AKFTA tariff rate
195	2905430000	Mannitol	SL	5	AKFTA tariff rate
196	2905440000	D-glucitol (sorbitol)	SL	5	AKFTA tariff rate
197	2907111000	Phenol	SL	0	AKFTA tariff rate
198	2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	SL	5	AKFTA tariff rate
199	2910200000	Methyloxirane (propylene oxide)	SL	5	AKFTA tariff rate
200	2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	SL	5	AKFTA tariff rate
201	2914110000	Acetone	SL	5	AKFTA tariff rate
202	2915210000	Acetic acid	SL	5	AKFTA tariff rate
203	2915310000	Ethyl acetate	SL	5	AKFTA tariff rate
204	2915320000	Vinyl acetate	SL	5	AKFTA tariff rate
205	2915339000	Other	SL	5	AKFTA tariff rate
206	2916111000	Acrylic acid	SL	5	AKFTA tariff rate
207	291612	Esters of acrylic acid			
	2916121000	Ethyl acrylate	SL	5	AKFTA tariff rate
	2916122000	Methyl acrylate	SL	5	AKFTA tariff rate
	2916123000	Butyl acrylate	SL	5	AKFTA tariff rate
	2916124000	2-ethyl hexyl acrylate	SL	5	AKFTA tariff rate
208	2916131000	Methacrylic acid	SL	5	AKFTA tariff rate
209	2916141000	Methyl methacrylate	SL	5	AKFTA tariff rate
210	291732	Diethyl orthophthalates			
	2917321000	Di-2-ethyl hexyl orthophthalate	SL	5	AKFTA tariff rate
	2917329000	Other	SL	5	AKFTA tariff rate
211	2917342000	Diisodecyl orthophthalate	SL	5	AKFTA tariff rate
212	2917350000	Phthalic anhydride	SL	0	AKFTA tariff rate
213	2917391000	Isophthalic acid	SL	5	AKFTA tariff rate
214	293499	Other			

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	SL	5	AKFTA tariff rate
	2934999090	Other	SL	5	AKFTA tariff rate
215	300210	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes			
	30021090	Other			
	3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20(excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act))			
	3002109030	- Of subheading 2934.99.9090	SL	5	AKFTA tariff rate
	3002109030	- Of subheading 3907.20.2000	SL	5	AKFTA tariff rate
216	310210	Urea, whether or not in aqueous solution			
	3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	SL	5	AKFTA tariff rate
	3102109000	Other	SL	5	AKFTA tariff rate
217	3305100000	Shampoos	SL	5	AKFTA tariff rate
218	3305901000	Hair rinses	SL	5	AKFTA tariff rate
219	3401119000	Other	SL	5	AKFTA tariff rate
220	3401191090	Other	SL	5	AKFTA tariff rate
221	3401200000	Soap in other forms	SL	5	AKFTA tariff rate
222	3702423000	For printed circuit board	SL	5	AKFTA tariff rate
223	370610	Of a width of 35 mm or more			
	3706105020	Positives	SL	5%, 140won/m	AKFTA tariff rate
224	370790	Other			
	3707902100	For colour photography	SL	5	AKFTA tariff rate
	3707902920	For graphic art	SL	5	AKFTA tariff rate
	3707903100	For colour photography	SL	5	AKFTA tariff rate
225	3809930000	Of a kind used in the leather or like industries	SL	5	AKFTA tariff rate
226	3811210000	Containing petroleum oils or oils obtained from bituminous minerals	SL	5	AKFTA tariff rate
227	3812200000	Compound plasticisers for rubber or plastics	SL	5	AKFTA tariff rate
228	3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	SL	0	AKFTA tariff rate
229	3823110000	Stearic acid	SL	5	AKFTA tariff rate
230	3823192000	Acid oils from refining	SL	5	AKFTA tariff rate
231	3823704000	Lauryl alcohol	SL	5	AKFTA tariff rate
232	390110	Polyethylene having a specific gravity of less than 0.94			
	3901101000	Linear low density polyethylene	SL	5	AKFTA tariff rate
	3901109000	Other	SL	5	AKFTA tariff rate
233	390120	Polyethylene having a specific gravity of 0.94 or more			
	3901201000	Of pulp	SL	5	AKFTA tariff rate
	3901209000	Other	SL	5	AKFTA tariff rate
234	3901300000	Ethylene-vinyl acetate copolymers	SL	5	AKFTA tariff rate
235	3901900000	Other	SL	5	AKFTA tariff rate
236	3902100000	Polypropylene	SL	5	AKFTA tariff rate
237	3902300000	Propylene copolymers	SL	0	AKFTA tariff rate
238	3903909000	Other	SL	5	AKFTA tariff rate
239	3904100000	Poly (vinyl chloride), not mixed with any other substances	SL	5	AKFTA tariff rate
240	3904300000	Vinyl chloride-vinyl acetate copolymers	SL	5	AKFTA tariff rate
241	3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	SL	5	AKFTA tariff rate
242	3906100000	Poly(methyl methacrylate)	SL	5	AKFTA tariff rate
243	3906909000	Other	SL	5	AKFTA tariff rate
244	3907202000	Polyoxypropylene (polypropylene glycol)	SL	0	AKFTA tariff rate
245	3907400000	Polycarbonates	SL	5	AKFTA tariff rate
246	390810	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12			
	3908101000	Polyamide-6	SL	0	AKFTA tariff rate
	3908102000	Polyamide-6,6	SL	5	AKFTA tariff rate
	3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	SL	5	AKFTA tariff rate
247	3908900000	Other	SL	5	AKFTA tariff rate
248	4002709000	Other	SL	5	AKFTA tariff rate
249	4007001000	Rubber thread	SL	5	AKFTA tariff rate
250	4407101000	Cedar	SL	5	AKFTA tariff rate
	44071020	Oregon pine			
	4407102010	Douglas fir	SL	5	AKFTA tariff rate
	4407102020	Hemlock	SL	5	AKFTA tariff rate
	4407102090	Other	SL	5	AKFTA tariff rate
	4407103000	Red pine	SL	5	AKFTA tariff rate
	4407104000	White wood or fir	SL	5	AKFTA tariff rate
	4407105000	Larch	SL	5	AKFTA tariff rate
	4407107000	Spruce	SL	5	AKFTA tariff rate
	4407108000	Radiata pine	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	44071090	Other			
	4407109010	Retinspora	SL	5	AKFTA tariff rate
	4407109090	Other	SL	5	AKFTA tariff rate
251	4407210000	Mahogany (Swietenia spp.)	SL	5	AKFTA tariff rate
252	4407220000	Virola, Imbuia and Balsa	SL	5	AKFTA tariff rate
253	4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	SL	5	AKFTA tariff rate
254	4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	SL	5	AKFTA tariff rate
255	4407270000	Sapelli	SL	5	AKFTA tariff rate
256	4407280000	Iroko	SL	5	AKFTA tariff rate
257	440729	Other			
	4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	SL	5	AKFTA tariff rate
	4407292000	Teak	SL	5	AKFTA tariff rate
	4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	SL	5	AKFTA tariff rate
	4407299000	Other	SL	5	AKFTA tariff rate
258	4407910000	Of oak (Quercus spp.)	SL	5	AKFTA tariff rate
259	4407920000	Of beech (Fagus spp.)	SL	5	AKFTA tariff rate
260	4407930000	Of maple (Acer spp.)	SL	5	AKFTA tariff rate
261	4407940000	Of cherry (Prunus spp.)	SL	5	AKFTA tariff rate
262	4407950000	Of ash (Fraxinus spp.)	SL	5	AKFTA tariff rate
263	440799	Other			
	4407991010	Rosewood	SL	5	AKFTA tariff rate
	4407991020	Ebonywood	SL	5	AKFTA tariff rate
	4407991040	Walnut	SL	5	AKFTA tariff rate
	4407991090	Other	SL	5	AKFTA tariff rate
	4407992000	Lignum vitae	SL	5	AKFTA tariff rate
	4407993010	Aspen	SL	5	AKFTA tariff rate
	4407993020	Poplar	SL	5	AKFTA tariff rate
	4407993040	Elm	SL	5	AKFTA tariff rate
	4407993050	Birch	SL	5	AKFTA tariff rate
	4407993060	Basswood	SL	5	AKFTA tariff rate
	4407994000	Paulownia	SL	5	AKFTA tariff rate
	4407999010	Tropical woods, not specified in the foregoing	SL	5	AKFTA tariff rate
	4407999090	Other	SL	5	AKFTA tariff rate
264	441011	Particle board			
	4410111000	Unworked or not further worked than sanded	HSL B	6.4	AKFTA tariff rate
	4410112000	Surface-covered with melamine-impregnated paper	SL	5	AKFTA tariff rate
	4410113000	Surface-covered with decorative laminates of plastics	SL	5	AKFTA tariff rate
	4410119000	Other	SL	5	AKFTA tariff rate
265	441019	Other			
	4410199010	Unworked or not further worked than sanded	HSL B	6.4	AKFTA tariff rate
	4410199020	Surface-covered with melamine-impregnated paper	SL	5	AKFTA tariff rate
	4410199030	Surface-covered with decorative laminates of plastics	SL	5	AKFTA tariff rate
	4410199090	Other	SL	5	AKFTA tariff rate
266	4410900000	Other	SL	5	AKFTA tariff rate
267	441112	Of a thickness not exceeding 5 mm			
	4411121000	Not mechanically worked or surface			
	4411121000	- Fibreboard of a density exceeding 0.8g/cm ³	HSL B	6.4	AKFTA tariff rate
	4411121000	-Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³	SL	5	AKFTA tariff rate
	4411122000	Mechanically worked or surface covered			
	4411122000	-Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ , except Floor board	SL	5	AKFTA tariff rate
	4411129000	Other			
	4411129000	-Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	SL	5	AKFTA tariff rate
268	441113	Of a thickness exceeding 5 mm but not exceeding 9 mm			
	4411131000	Not mechanically worked or surface			
	4411131000	- Fibreboard of a density exceeding 0.8g/cm ³	HSL B	6.4	AKFTA tariff rate
	4411131000	-Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³	SL	5	AKFTA tariff rate
	4411132000	Mechanically worked or surface covered			
	4411132000	-Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ , except Floor board	SL	5	AKFTA tariff rate
	4411139000	Other			
	4411139000	-Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	SL	5	AKFTA tariff rate
269	441114	Of a thickness exceeding 9 mm			
	4411141000	Not mechanically worked or surface			
	4411141000	- Fibreboard of a density exceeding 0.8g/cm ³	HSL B	6.4	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	4411141000	-Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³	SL	5	AKFTA tariff rate
	4411142010	Floor board	HSL B	6.4	AKFTA tariff rate
	4411142090	Other			
	4411142090	-Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	SL	5	AKFTA tariff rate
	4411149000	-Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	SL	5	AKFTA tariff rate
270	441192	Of a density exceeding 0.8 g/cm ³			
	4411921000	Not mechanically worked or surface	HSL B	6.4	AKFTA tariff rate
	4411922010	Floor board	HSL B	6.4	AKFTA tariff rate
271	441193	Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³			
	4411932010	Floor board	HSL B	6.4	AKFTA tariff rate
	4411932090	Other	SL	5	AKFTA tariff rate
	4411939000	Other	SL	5	AKFTA tariff rate
272	441194	Of a density not exceeding 0.5 g/cm ³			
	4411941000	Not mechanically worked or surface			
	4411941000	-a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³	SL	5	AKFTA tariff rate
273	441210	Of bamboo			
	44121010	Plywood			
	4412101010	Of a thickness less than 6 mm			
	4412101010	1. Consisting solely of sheets of wood, each ply not exceeding 6 mm thickness.			
	4412101010	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	SL	5	AKFTA tariff rate
	4412101010	b. Other, with at least one outer ply of non-coniferous wood	SL	5	AKFTA tariff rate
	4412101010	c. other, except both outer ply of coniferous wood	SL	5	AKFTA tariff rate
	4412101010	2. Other, with at least one outer ply of non-coniferous wood			
	4412101010	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter and with at least one layer of particle board	SL	5	AKFTA tariff rate
	4412101010	3. Other (other)			
	4412101010	- Not with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, not with at least one layer of particle board, and not with both outer ply of coniferous wood	SL	5	AKFTA tariff rate
	4412101020	Of a thickness not less than 6 mm			
	4412101020	1. consisting solely of sheets of wood,each ply not exceeding 6mm thickness			
	4412101020	a. With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			
	4412101020	-Of a thickness not less than 15mm	SL	5	AKFTA tariff rate
	4412101020	b. Other, with at least one outer ply of non-coniferous wood			
	4412101020	-Of a thickness less than 12mm but not less than 6mm	SL	5	AKFTA tariff rate
	4412101020	-Of a thickness less than 15mm but not less than 12mm	SL	5	AKFTA tariff rate
	4412101020	-Of a thickness not less than 15mm	SL	5	AKFTA tariff rate
	4412101020	c. other, except both outer ply of coniferous wood			
	4412101020	-Of a thickness not less than 6 mm	SL	5	AKFTA tariff rate
	4412101020	2. Other,with at least one outer ply of non-coniferous wood			
	4412101020	- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter and of at least one layer of particle board	SL	5	AKFTA tariff rate
	4412101020	3. Other (other)			
	4412101020	- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, of at least one layer of particle board, and of both outer ply of coniferous wood	SL	5	AKFTA tariff rate
	4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412109090	Other	SL	5	AKFTA tariff rate
274	441231	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			
	4412311000	Of a thickness less than 3.2 mm	SL	5	AKFTA tariff rate
	4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	4412313000	Of a thickness less than 6 mm but not less than 4 mm	SL	5	AKFTA tariff rate
	4412317000	Of a thickness not less than 15 mm	SL	5	AKFTA tariff rate
275	441232	Other, with at least one outer ply of non-coniferous wood			
	4412321000	Of a thickness less than 3.2 mm	SL	5	AKFTA tariff rate
	4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	SL	5	AKFTA tariff rate
	4412323000	Of a thickness less than 6 mm but not less than 4 mm	SL	5	AKFTA tariff rate
	4412324010	Of a thickness less than 8 mm but not less than 6 mm	SL	5	AKFTA tariff rate
	4412324020	Of a thickness less than 10 mm but not less than 8 mm	SL	5	AKFTA tariff rate
	4412325000	Of a thickness less than 12 mm but not less than 10 mm	SL	5	AKFTA tariff rate
	4412326000	Of a thickness less than 15 mm but not less than 12 mm	SL	5	AKFTA tariff rate
	4412327000	Of a thickness not less than 15 mm	SL	5	AKFTA tariff rate
276	441239	Other			
	4412391010	Of a thickness less than 6 mm	SL	5	AKFTA tariff rate
	4412391090	Other	SL	5	AKFTA tariff rate
	4412399010	Of a thickness less than 6 mm	SL	5	AKFTA tariff rate
	4412399090	Other	SL	5	AKFTA tariff rate
277	44129	Other :			
278	441294	Blockboard, laminboard and battenboard			
	4412941000	Blockboard			
	4412941000	1. with at least one outer ply of non-coniferous wood			
	4412941000	a. at least one ply of tropical wood specified in Subheading Note 2 to this	SL	5	AKFTA tariff rate
	4412941000	b. Other, except with at least one layer of particle board			
	4412941000	-Plywood	SL	5	AKFTA tariff rate
	4412941000	-Other, Veneered panels and similar laminated wood	SL	5	AKFTA tariff rate
	4412941000	2. of other(other)			
	4412941000	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	SL	5	AKFTA tariff rate
	4412941000	b. Other, except with at least one layer of particle board			
	4412941000	-Plywood, With both outer ply of coniferous wood	SL	5	AKFTA tariff rate
	4412941000	-Plywood(other)	SL	5	AKFTA tariff rate
	4412941000	-other(Veneered panels and similar laminated wood)	SL	5	AKFTA tariff rate
	4412942000	Laminboard			
	4412942000	1. with at least one outer ply of non-coniferous wood			
	4412942000	a. at least one ply of tropical wood specified in Subheading Note 2 to this	SL	5	AKFTA tariff rate
	4412942000	-Plywood	SL	5	AKFTA tariff rate
	4412942000	-Other, Veneered panels and similar laminated wood	SL	5	AKFTA tariff rate
	4412942000	2. of other(other)			
	4412942000	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	SL	5	AKFTA tariff rate
	4412942000	b. Other, except with at least one layer of particle board			
	4412942000	-Plywood, With both outer ply of coniferous wood	SL	5	AKFTA tariff rate
	4412942000	-Plywood(other)	SL	5	AKFTA tariff rate
	4412942000	-other(Veneered panels and similar laminated wood)	SL	5	AKFTA tariff rate
	4412943000	Battenboard			
	4412943000	1. with at least one outer ply of non-coniferous wood			
	4412943000	a. at least one ply of tropical wood specified in Subheading Note 2 to this	SL	5	AKFTA tariff rate
	4412943000	b. Other, except with at least one layer of particle board			
	4412943000	-Plywood	SL	5	AKFTA tariff rate
	4412943000	-Other, Veneered panels and similar laminated wood	SL	5	AKFTA tariff rate
	4412943000	2. of other(other)			
	4412943000	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	SL	5	AKFTA tariff rate
	4412943000	b. Other, except with at least one layer of particle board			
	4412943000	-Plywood, With both outer ply of coniferous wood	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
	4412943000	-Plywood(other)	SL	5	AKFTA tariff rate
	4412943000	-other(Veneered panels and similar laminated wood)	SL	5	AKFTA tariff rate
279	441299	Other			
	44129910	With at least one outer ply of non-coniferous wood			
	441299101	With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter			
	4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412991019	Other	SL	5	AKFTA tariff rate
	441299102	With at least one layer of particle board			
	4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412991029	Other	SL	5	AKFTA tariff rate
	441299103	Plywood			
	4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412991039	Other	SL	5	AKFTA tariff rate
	441299104	Veneered panels and similar laminated wood			
	4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412991049	Other	SL	5	AKFTA tariff rate
	44129920	With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter			
	4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412992090	Other	SL	5	AKFTA tariff rate
	44129930	With at least one layer of particle board			
	4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412993090	Other	SL	5	AKFTA tariff rate
	4412999	Other			
	44129991	Plywood			
	441299911	With both outer ply of coniferous wood			
	4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	441299919	Other			
	4412999119	Other	SL	5	AKFTA tariff rate
	4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412999199	Other	SL	5	AKFTA tariff rate
	441299929	Other			
	4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	SL	5	AKFTA tariff rate
	4412999299	Other	SL	5	AKFTA tariff rate
280	4413000000	Densified wood, in blocks, plates, strips or profile shapes	SL	5	AKFTA tariff rate
281	510610	Containing 85 % or more by weight of wool			
	5106101000	Of all wool	SL	5	AKFTA tariff rate
	5106109000	Other	SL	5	AKFTA tariff rate
282	510620	Containing less than 85 % by weight of wool			
	5106201000	Mixed with polyester fiber	SL	5	AKFTA tariff rate
	5106202000	Mixed with polyamide fiber	SL	5	AKFTA tariff rate
	5106203000	Mixed with acrylic fiber	SL	5	AKFTA tariff rate
	5106204000	Mixed with other synthetic fiber	SL	5	AKFTA tariff rate
	5106209000	Other	SL	5	AKFTA tariff rate
283	510710	Containing 85 % or more by weight of wool			
	5107101000	Of all wool	SL	5	AKFTA tariff rate
	5107102000	Mixed with synthetic fiber	SL	5	AKFTA tariff rate
	5107109000	Mixed with other fiber	SL	5	AKFTA tariff rate
284	510720	Containing less than 85 % by weight of wool			
	5107202000	Mixed with polyamide fiber	SL	5	AKFTA tariff rate
	5107203000	Mixed with acrylic fiber	SL	5	AKFTA tariff rate
	5107204000	Mixed with other synthetic fiber	SL	5	AKFTA tariff rate
	5107209000	Mixed with other fiber	SL	5	AKFTA tariff rate
285	5108100000	Carded	SL	5	AKFTA tariff rate
286	5108200000	Combed	SL	5	AKFTA tariff rate
287	510910	Containing 85 % or more by weight of wool or of fine animal hair			
	5109101000	Yarn of wool	SL	5	AKFTA tariff rate
	5109109000	Yarn of fine animal hair	SL	5	AKFTA tariff rate
288	510990	Other			
	5109901000	Yarn of wool	SL	5	AKFTA tariff rate
	5109909000	Yarn of fine animal hair	SL	5	AKFTA tariff rate
289	5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
290	511111000	Of wool	SL	5	AKFTA tariff rate
291	5204110000	Containing 85 % or more by weight of cotton	SL	5	AKFTA tariff rate
292	5204190000	Other	SL	5	AKFTA tariff rate
293	520521	Measuring 714.29 decitex or more (not exceeding 14 metric number)			
	5205211000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205219000	Other	SL	5	AKFTA tariff rate
294	520522	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)			
	5205221000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205229000	Other	SL	5	AKFTA tariff rate
295	520523	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)			
	5205231000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205239000	Other	SL	5	AKFTA tariff rate
296	520524	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)			
	5205241000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205249000	Other	SL	5	AKFTA tariff rate
297	520526	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)			
	5205261000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205269000	Other	SL	5	AKFTA tariff rate
298	520527	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)			
	5205271000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205279000	Other	SL	5	AKFTA tariff rate
299	520528	Measuring less than 83.33 decitex (exceeding 120 metric number)			
	5205281000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205289000	Other	SL	5	AKFTA tariff rate
300	520541	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)			
	5205411000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205419000	Other	SL	5	AKFTA tariff rate
301	520542	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)			
	5205421000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205429000	Other	SL	5	AKFTA tariff rate
302	520543	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)			
	5205431000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205439000	Other	SL	5	AKFTA tariff rate
303	520544	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)			
	5205441000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205449000	Other	SL	5	AKFTA tariff rate
304	520546	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)			
	5205461000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205469000	Other	SL	5	AKFTA tariff rate
305	520547	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)			
	5205471000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205479000	Other	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
306	520548	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)			
	5205481000	Unbleached or not mercerized	SL	5	AKFTA tariff rate
	5205489000	Other	SL	5	AKFTA tariff rate
307	5208120000	Plain weave, weighing more than 100 g/m ²	SL	5	AKFTA tariff rate
308	5208290000	Other fabrics	SL	5	AKFTA tariff rate
309	540233	Of polyesters			
	5402331000	Of poly trimethylene terephthalate	SL	5	AKFTA tariff rate
	5402339000	Other	SL	5	AKFTA tariff rate
310	5402440000	Elastomeric			
	5402440000	- Of polyesters, other	SL	5	AKFTA tariff rate
	5402440000	- Other	SL	5	AKFTA tariff rate
311	540247	Other, of polyesters			
	5402471000	Of poly trimethylene terephthalate	SL	5	AKFTA tariff rate
	5402479000	Other	SL	5	AKFTA tariff rate
312	5402490000	Other	SL	5	AKFTA tariff rate
313	6103430000	Of synthetic fibres	SL	5	AKFTA tariff rate
314	6105100000	Of cotton	SL	5	AKFTA tariff rate
315	6105201000	Of synthetic fibres	SL	5	AKFTA tariff rate
316	6106202000	Of artificial fibres	SL	5	AKFTA tariff rate
317	6109903010	T-shirts	SL	5	AKFTA tariff rate
318	6110200000	Of cotton	SL	5	AKFTA tariff rate
319	6115100000	Graduated compression hosiery (for example, stockings for varicose veins)			
	6115100000	1. Panty hose and tights			
	6115100000	2. Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex			
	6115100000	3. other			
	6115100000	- Of other textile materials	SL	5	AKFTA tariff rate
320	6115990000	Of other textile materials	SL	5	AKFTA tariff rate
321	6202110000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
322	6203110000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
323	6203310000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
324	6203320000	Of cotton	SL	5	AKFTA tariff rate
325	6203410000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
326	6204110000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
327	6204310000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
328	6204320000	Of cotton	SL	5	AKFTA tariff rate
329	6204510000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
330	6204610000	Of wool or fine animal hair	SL	5	AKFTA tariff rate
331	6204629000	Other	SL	5	AKFTA tariff rate
332	6205200000	Of cotton	SL	5	AKFTA tariff rate
333	6208290000	Of other textile materials	SL	5	AKFTA tariff rate
334	6212109000	Other	SL	5	AKFTA tariff rate
335	6214100000	Of silk or silk waste	SL	5	AKFTA tariff rate
336	6216009000	Other	SL	5	AKFTA tariff rate
337	6901003000	Tiles	SL	5	AKFTA tariff rate
338	690790	Other			
	6907901000	Of porcelain or china	SL	5	AKFTA tariff rate
	6907909000	Other	SL	5	AKFTA tariff rate
339	6908909000	Other	SL	5	AKFTA tariff rate
340	6909110000	Of porcelain or china	SL	5	AKFTA tariff rate
341	691010	Of porcelain or china			
	6910101000	Wash basins	SL	5	AKFTA tariff rate
	6910103000	Water closet pans	SL	5	AKFTA tariff rate
342	700521	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground			
	7005212000	More than 2 mm but not more than 3 mm in thickness	SL	5	AKFTA tariff rate
	7005213000	More than 3 mm but not more than 4 mm in thickness	SL	5	AKFTA tariff rate
343	7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	SL	5	AKFTA tariff rate
344	8408101000	With a rating not exceeding 300 kW	SL	5	AKFTA tariff rate
	8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	SL	5	AKFTA tariff rate
	8408103000	With a rating more than 2,000 kW	SL	5	AKFTA tariff rate
345	8408909010	Internal combustion engines for ships	SL	5	AKFTA tariff rate
346	840999	Other			
	8409993010	Of internal combustion engines with a rating not exceeding 300 kW	SL	5	AKFTA tariff rate
	8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	SL	5	AKFTA tariff rate
347	8413303000	For marine	SL	5	AKFTA tariff rate
348	848210	Ball bearings			
	8482102000	Of the inside diameter not exceeding 100	SL	5	AKFTA tariff rate
	8482109000	Other	SL	5	AKFTA tariff rate
349	850610	Manganese dioxide			
	8506101000	Manganese batteries	SL	5	AKFTA tariff rate
	8506102000	Alkali manganese batteries	SL	5	AKFTA tariff rate

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NO.	HS Code	Description (in English)	Product Category	Notified tariff rates(2016, %)	Remark
350	85444	Other electric conductors, for a voltage not exceeding 1,000 V :			
351	854442	Fitted with connectors			
	85444290	Other			
	8544429090	- for a voltage exceeding 80V but not exceeding 1,000V(of other)	SL	5	AKFTA tariff rate
352	854449	Other			
	85444990	Other			
	854449901	Of a kind used for telecommunications			
	8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V			
	8544499012	- rubber insulated wire	SL	5	AKFTA tariff rate
	8544499090	Other			
	8544499090	- for a voltage exceeding 80V but not exceeding 1,000V(of rubber insulated wire)	SL	5	AKFTA tariff rate
353	8544603010	Plastic insulated wire	SL	5	AKFTA tariff rate
354	871200	Bicycles and other cycles (including delivery tricycles), not motorised.			
	8712001000	Racing bicycles	SL	5	AKFTA tariff rate
	8712009010	For transportation of goods	SL	5	AKFTA tariff rate
	8712009020	Tricycles	SL	5	AKFTA tariff rate
	8712009090	Other	SL	5	AKFTA tariff rate
355	871491	Frames and forks, and parts thereof			
	8714911000	Frames	SL	5	AKFTA tariff rate
	8714912000	Forks	SL	5	AKFTA tariff rate
	8714919000	Other parts	SL	5	AKFTA tariff rate
356	871492	Wheel rims and spokes			
	8714921000	Wheel Rims	SL	5	AKFTA tariff rate
	8714922000	Spokes	SL	5	AKFTA tariff rate
357	871493	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels			
	8714931000	Hubs, other than coaster braking hubs and hub brakes	SL	5	AKFTA tariff rate
	8714932000	Free-wheel sprocket-wheels	SL	5	AKFTA tariff rate
358	871494	Coaster braking hubs and hub brakes			
	8714941000	Coaster braking hubs and hub brakes	SL	5	AKFTA tariff rate
	8714942000	Other brakes	SL	5	AKFTA tariff rate
	8714949000	Parts thereof	SL	5	AKFTA tariff rate
359	8714950000	Saddles	SL	5	AKFTA tariff rate
360	871496	Pedals and crank-gear, and parts thereof			
	8714961000	Pedals	SL	5	AKFTA tariff rate
	8714962000	Crankgear	SL	5	AKFTA tariff rate
	8714969000	Parts thereof	SL	5	AKFTA tariff rate
361	8714990000	Other	SL	5	AKFTA tariff rate
362	9406001000	Of wood	SL	5	AKFTA tariff rate

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ST LIST (Previous Version)		ST LIST (New Version)				
HS Code(2012)	Description (in English)	Product Category	NO.	HS Code(2016)	Description (in English)	Product Category
4407102000	Oregon pine	SL	250	44071020	Oregon pine	SL
				4407102010	Douglas fir	SL
				4407102020	Hemlock	SL
				4407102090	Other	SL
4407109000	Other	SL	250	44071090	Other	SL
				4407109010	Retinspora	SL
				4407109090	Other	SL
				4412101010	Of a thickness less than 6 mm	
				4412101010	1. Consisting solely of sheets of wood, each ply not exceeding 6 mm thickness.	
				4412101010	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	SL
				4412101010	b. Other, with at least one outer ply of non-coniferous wood	SL
				4412101010	c. Other, except both outer ply of coniferous wood	SL
4412101010	Of a thickness less than 6 mm	SL	273	4412101010	2. Other, with at least one outer ply of non-coniferous wood	
				4412101010	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter and with at least one layer of particle board	SL
				4412101010	3. Other (other)	
				4412101010	- Not with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, not with at least one layer of particle board and not with both outer ply of coniferous wood	SL
4412324000	Of a thickness less than 10 mm but not less than 6 mm	SL	275	4412324010	Of a thickness less than 8 mm but not less than 6 mm	SL
				4412324020	Of a thickness less than 10 mm but not less than 8 mm	SL